

**Annex 2**

**Tax Compliance SOW**

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## STATEMENT OF WORK

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SOW Number: **TAX-002**

Authorized Start Date: Upon Execution

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This SOW incorporates the terms and conditions of the Master Services Agreement between Deloitte LLP, for and on behalf of its subsidiaries, and Jo-Ann Stores LLC dated August 12, 2024 (the "Agreement"). For the purposes of this Statement of Work, Consultant means Deloitte Tax LLP.

### **Consultant Services Description:**

Deloitte Tax will provide the tax services (the "Services") for Client detailed in this Statement of Work, which describes the scope of Deloitte Tax Services, the respective responsibilities of Deloitte Tax and Client relating to this engagement and the fees Deloitte Tax expects to charge for such Services. The Services include income tax preparation, sales and use tax preparation, and property tax preparation, as described below.

The period for the provision of Services under this Statement of Work will be effective from July 1, 2024 (the "Commencement Date") and continue until either (i) the Services are completed for the final Annual Period listed below or (ii) this Statement of Work is terminated in accordance with the provisions of the Agreement. This engagement is for multiple years and therefore, each annual anniversary of the effective date shall be considered a completion of the Services for the prior year. The summary of Deloitte Tax Services and the respective responsibilities of Deloitte Tax and Client are detailed in Exhibit E, Scope of Services. For purposes of this Statement of Work, annual period ("Annual Period") represents each annual fiscal year period for the Client. For purposes of this Statement of Work, the Annual Period is July 1, 2024 through June 30, 2028.

### **A. INCOME TAX PREPARATION SERVICES**

Deloitte Tax will prepare the fiscal year 2024, 2025, and 2026 (tax years 2023, 2024, and 2025) federal and state and local income tax returns ("tax returns") identified in Exhibit A, Listing of Income Tax Returns Included in Engagement, attached to this Statement of Work and incorporated herein by reference. The initial information requested by Deloitte Tax to complete the returns is outlined in Exhibit D, Initial List of Information Required, attached.

### **Extensions**

Deloitte Tax has not been engaged to prepare any extension calculations for the 2023 tax year. You have assumed responsibility for the preparation of these calculations and filings. If you need assistance with these calculations, please notify Deloitte Tax and a separate fee estimate for these services can be provided.

Deloitte Tax will assist in calculating the amounts of extension payments and preparing the extension requests for the 2024 and 2025 tax returns identified in Exhibit A.

### **Estimated Taxes**

Deloitte Tax has not been engaged to prepare any quarterly estimated tax payment calculations for the first two quarters of 2024 tax year. You have assumed responsibility for the preparation of

these calculations and filings. If you need assistance with these calculations, please notify Deloitte Tax and a separate fee estimate for these services can be provided.

Deloitte Tax will assist in calculating Q3 and Q4 2024, 2025 and 2026 quarterly estimated tax payments as needed. Deloitte Tax will prepare these quarterly income tax payment calculations based on financial information supplied by Client. Vouchers will be prepared where required.

### **Foreign Bank Account Reporting**

If Client has foreign bank accounts, investment accounts, partnerships or similar assets, or if Client has signature or similar authority over these types of accounts or investments (whether owned by Client or by others), Client may have to file a FinCEN Form 114, Report of Foreign Bank and Financial Accounts. Unless outlined above or the subject of a separate engagement letter, the Deloitte Tax return preparation Services that are the subject of this Engagement Letter do not include the preparation of any FinCEN Forms 114, which must be received by the Department of Treasury by April 15<sup>th</sup> with an automatic extension available until October 15<sup>th</sup> each calendar year. If assistance with these filings is needed, please notify Deloitte Tax and a separate fee estimate for these services can be provided.

### **Electronic Return Filing**

Client has engaged Deloitte Tax to electronically file ("e-file") its federal and applicable state and local income tax returns. Deloitte Tax will transmit the tax return(s) in the form of electronic files as authorized by the Client. In order for Deloitte Tax to e-file Client's returns, Client must provide signed e-file authorizations to Deloitte Tax at least seven (7) days prior to transmission to the IRS and states indicated. Upon receipt of the signed e-file authorizations, Deloitte Tax will transmit the electronic files without modification other than as necessary to resolve diagnostic or other errors generated as a result of the transmission. The receipt of the signed e-file authorizations will be deemed by Deloitte Tax as authorization by Client to e-file Client's returns. Client retains responsibility for compliance with any electronic fund transfer requirements that may apply to the payment of applicable taxes.

### **Electronic Funds Withdrawal**

The IRS allows for payment of federal income taxes due or estimated tax payments via electronic funds withdrawal ("EFW"). In addition, certain states provide or mandate EFW for payment of taxes due and/or estimated tax payments. To the extent that Deloitte Tax provides assistance with your use of EFW, our assistance will be limited to entering the requisite bank account information, tax payment amount, etc. ("EFW Information") into the tax compliance software used to prepare your Returns. Your signed approval for Deloitte Tax to transmit your Returns will serve as your acknowledgement that the EFW Information is correct. Deloitte Tax will transmit the EFW Information to the IRS and state authorities as required without modification other than as necessary to resolve diagnostic or other errors generated as a result of the transmission. You retain responsibility for bank account accessibility and for confirming that the necessary funds are available in your bank account to pay the taxes due on the date prescribed for withdrawal, including those for quarterly estimated taxes. Deloitte Tax assumes no responsibility for any interest or penalties arising from your use of EFW under this Engagement Letter. Deloitte Tax will not remind you of future quarterly estimated tax payments that you have directed to be withdrawn by taxing authorities using EFW.

## **Section 174 Expenditure Calculation**

Any calculations or analyses related to the mandatory amortization of section 174 expenditures for taxable years beginning after December 31, 2021, as per the Tax Cuts and Jobs Act ("TCJA") are specifically excluded from our scope of services. For any such assistance a separate Engagement letter or Statement of Work should be executed.

## **State Tax Return Apportionment Information**

Deloitte Tax will prepare state tax returns based upon the state information, apportionment data provided by the client and the apportionment methodologies utilized by Client on its 2022 tax returns. Client will address and correct instances where apportionment data is incomplete, inaccurate or does not reconcile to the book and tax balances reflected on the federal tax return. In the course of performing the Services, if Deloitte Tax becomes aware of such incomplete or inaccurate data, Deloitte Tax will inform Client. Deloitte Tax will discuss with and obtain Client's input for addressing apportionment methodologies used in 2022 that may be inappropriate to utilize for the 2023 tax returns.

## **Potential State/Local Nexus Considerations**

State/local jurisdictions continue to enact nexus rules that impose filing obligations based on sales made into jurisdictions or other economic presence. Client may need to periodically revisit positions it may have historically taken regarding income/franchise tax nexus. As a result, the scope of our Services may need to be expanded to include a nexus review for additional filings. Deloitte Tax has not been engaged to perform a nexus review or consulting services. If you need assistance with these services, please notify Deloitte Tax and a separate fee estimate for these services can be provided.

## **B. SALES AND USE TAX RETURN PREPARATION SERVICES**

Deloitte Tax will prepare state/local sales and use tax returns ("sales and use tax returns") as identified in Exhibit B Listing of State/Local Sales and Use Tax Returns Included in Engagement, attached to this Statement of Work and incorporated herein by reference. provide Services beginning with the tax return reporting period beginning July 1, 2024, and provide such Services through the reporting period ending June 30, 2028 (each annual calendar year period ending on June 30). Deloitte Tax estimates the preparation of 2,272 sales and use tax returns over each Annual Period based on Exhibit B. The initial information requested by Deloitte Tax to complete the returns is outlined in Exhibit D, Initial List of Information Required, attached.

Each month, Deloitte Tax will provide the following sales and use tax return preparation Services:

- Prepare a monthly calendar for sales and use tax returns identified in Exhibit B;
- Prepare sales and use tax registrations as directed by Client;
- Prepare the sales and use tax returns identified in Exhibit B for Client's review, approval and filing;
- Finalize the sales and use tax returns identified in Exhibit B including Client's electronic signature, after Client has reviewed and approved the returns and given Deloitte Tax specific written authorization to finalize the returns;

- Provide observations and recommendations to Client regarding potential sales and use tax compliance matters that are identified during the course of the Services;
- Provide Client a summary schedule of gross tax, discounts, and net tax due to support payment amounts for each return;
- Provide Client with electronic copies of all returns prepared on a monthly basis via a secure electronic portal;
- Maintain copies of individual sales and use tax return files by taxing jurisdiction, and supporting detail, in accordance with our record retention policy;
- Receive, analyze and respond, at Client's direction, to sales and use tax-related communications and notices, associated with the returns prepared under this Engagement Letter; and,
- Prepare a notice log of sales and use tax return notices for which Deloitte Tax provides tax return preparation Services.

In order to provide the sales and use tax return preparation Services, Deloitte Tax must receive complete and organized data needed to prepare the tax returns no later than by the fourth business day of each month.

Client may be required or permitted to file its state/local sales and use tax return electronically. If Client determines electronic filing is required or is permitted, the Deloitte Tax responsibilities in connection with providing electronic filing assistance will be limited to communicating to Client the specific procedures and responsibilities that will enable Client to comply with the various state/local requirements, and to the extent requested by Client, the transmission of the electronic files in the form and content as authorized by the Client. In order for Deloitte Tax to electronically transmit Client's files, Client must provide the signed authorization to Deloitte Tax at least three (3) days prior to transmission to the various states or local taxing authority. Upon receipt of the signed authorization or required declaration, Deloitte Tax will transmit the electronic file without modification other than as necessary to resolve diagnostic or other errors generated as a result of the transmission. The receipt of a signed authorization or other required declaration will be deemed by Deloitte Tax as authorization by Client to transmit Client's electronic files. Client retains responsibility for compliance with any electronic funds transfer requirements that may apply to the payment of applicable taxes.

Deloitte Tax understands that Client has separately engaged Anybill Financial Services, Inc. ("third-party provider") to print and mail Client's sales and use tax returns that are not electronically filed and to process Client's sales and use tax return payments to the various state/local taxing authorities. Client acknowledges that it will be responsible for communicating directly with and managing such third-party provider services and that Deloitte Tax will not be responsible for printing or mailing any returns nor facilitating any payments.

Client returns may be selected for review by taxing authorities, who may not agree with Client's positions. Any adjustments proposed by taxing authorities are subject to certain rights of appeal. Client representation in administrative taxing authority proceedings is not contemplated within the

scope of this Engagement Letter. Deloitte Tax would generally be willing to represent Client in such proceedings for an additional fee that is mutually agreed upon. Because of the lack of clarity in the law, Deloitte Tax cannot provide assurances that the positions asserted by taxing authorities will not ultimately be sustained, which could result in the assessment of potential penalties.

To the extent required to perform the Services, Deloitte Tax will prepare the appropriate power of attorney form ("Power of Attorney") for Client to execute and acknowledge Deloitte Tax's ability to communicate with the state/local taxing authority regarding Client's sales and use tax matters. Any such Power of Attorney will be limited to allowing Deloitte Tax to communicate with the state/local taxing authority on behalf of Client and will not authorize Deloitte Tax to execute agreements, extend a statute of limitation, receive refunds, make payments, become liable for taxes or make any management decision on behalf of Client.

In preparing each of the sales and use tax returns, Deloitte Tax will rely on the information that Client will supply to be accurate and complete. Deloitte Tax will not audit or otherwise verify such information, although Deloitte Tax may request clarification of some of the information. Since the tax returns will reflect the information that Client has provided, Client will have the ultimate responsibility for their accuracy. Client will be responsible for any tax return related interest and penalties charged by a taxing authority.

In addition, if mutually agreed, Deloitte Tax will assist Client with the preparation of state and local sales and use tax registration applications.

### **Past Due Returns**

You acknowledge that during the course of this engagement Client may engage Deloitte Tax, by a separate mutually executed writing (e.g., new SOW or amendment to this SOW) to prepare returns that are already late and will be filed by you late. Also, additional sanctions, including but not limited to potential criminal penalties, may be imposed on you as a result of the late filing of such returns. Consequently, you recognize that your filing of these returns may result in the imposition of additional taxes, penalties (which may be significant), or interest relating to those returns. You further understand and acknowledge by signing this Engagement Letter that Deloitte Tax is not, nor shall ever be, responsible for any such claims, liabilities or expenses relating to the "late-filing" by you of these returns unless such "late-filing" is the fault or responsibility of Deloitte Tax.

### **C. PROPERTY TAX RETURN PREPARATION SERVICES**

Deloitte Tax will prepare the business personal property tax renditions identified in Exhibit C, Listing of State/Local Business Personal Property Tax Renditions Included in Engagement, attached to this Statement of Work and incorporated herein by reference. Deloitte Tax will provide the Services for the renditions filed from July 1, 2024 to June 30, 2028.

To facilitate a timely transition of the business personal property rendition Services, Client will provide Deloitte Tax with either an appropriate download of OneSource property tax data in an acceptable format, or access to their OneSource instance, and a business personal property calendar. Deloitte Tax will meet with Client personnel to mutually agree on the procedures for Deloitte Tax to gather data for the business personal property tax renditions.

Client will identify an individual who possesses suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the Services and deliver the necessary property

tax information by the requested due date. The initial information requested by Deloitte Tax to complete the renditions is outlined in Exhibit D, Initial List of Information Required, attached.

Deloitte Tax will provide the following as part of the Services:

- Prepare and maintain annual property tax calendar, which Client will review and approve annually
- Analyze, format and import property tax data provided by Client into property tax software
- Prepare and execute requests for extensions for locations on an as needed basis, once approved by Client.
- Prepare the renditions identified in Exhibit C for Client's review, approval and filing;
- Provide Client with electronic copies of all renditions prepared via a secure electronic portal;
- At Client's direction, receive copies of business personal property tax rendition notices associated with the renditions prepared under this Engagement Letter and analyze and provide responses to such notices for Client's review and approval;
- At Client's direction, receive copies of business personal property tax bills associated with the renditions prepared under this Statement of Work and process for Client review and approval;
- Upon receipt of Client authorization, Deloitte Tax will transmit tax payment information to Client's third-party provider within 2 (two) days of Deloitte Tax's receipt of Client's authorization;
- For locations selected for a personal property examination, Deloitte Tax will provide requested data to taxing jurisdiction and/or their appointed representatives, along with respond to routine questions pertaining to data provided;
- As mutually agreed to by Client and Deloitte Tax, prepare quarterly personal property tax estimates for the Annual Period, to be used by Client for its tax accrual.

In order to provide the Services, complete and organized data needed to prepare the tax renditions must be received no later than January 19 annually. Deloitte Tax will discuss with Client personnel mutually agreeable procedures for Deloitte Tax to receive data for the business personal property tax renditions.

### **Electronic Rendition Filing**

Client may be required to file its property tax rendition(s) electronically. If Client determines electronic filing is required, the Deloitte Tax responsibilities in connection with providing electronic filing assistance will be limited to communicating to Client the specific procedures and responsibilities that will enable Client to comply with the jurisdiction's requirements, and to the extent requested by Client, the transmission of the electronic files in the form and content as authorized by the Client. In order for Deloitte Tax to electronically transmit Client's files, Client

must provide a signed authorization or other required declaration to Deloitte Tax at least three (3) days prior to transmission to the jurisdiction. Upon receipt of the signed authorization or required declaration, Deloitte Tax will transmit the electronic file without modification other than as necessary to resolve diagnostic or other errors generated as a result of the transmission. The receipt of a signed authorization or other required declaration will be deemed by Deloitte Tax as authorization by Client to transmit Client's electronic files. Client retains responsibility for compliance with any electronic funds transfer requirements that may apply to the payment of applicable taxes.

Client renditions may be selected for review by taxing authorities, who may not agree with Client's positions. Any adjustments proposed by taxing authorities are subject to certain rights of appeal. Client representation in administrative taxing authority proceedings is not contemplated within the scope of this Engagement Letter. Deloitte Tax would generally be willing to represent Client before appropriate tax authorities, if permissible, in such proceedings for an additional fee that is mutually agreed upon. Such representation services should generally be agreed to by Client and Deloitte Tax through an addendum to this Engagement Letter, or a separate engagement letter or other written agreement. Because of the lack of clarity in the law, Deloitte Tax cannot provide assurances that the positions asserted by taxing authorities will not ultimately be sustained, which could result in the assessment of potential penalties.

To the extent Client requests that Deloitte Tax provide Representation Services, Deloitte Tax will prepare the appropriate power of attorney form ("Power of Attorney" or "Agent Authorization") for Client to execute and acknowledge Deloitte Tax's ability to communicate with the state/local taxing authority regarding Client's business personal property tax matters. Notwithstanding any language in the Agent Authorization, Client and Deloitte Tax mutually agree that Deloitte Tax's activities with respect to the Services are limited to allowing Deloitte Tax to communicate with the relevant taxing authority on behalf of Client. Deloitte Tax will not execute agreements, extend a statute of limitation, receive refunds or make payments, and Client agrees that Deloitte Tax will not become liable for taxes or make any management decision on behalf of Client.

#### **Estimated Timing of Services and Deliverables:**

☐ If checked, the following performance dates shall be deemed Firm Performance Dates pursuant to Section 7(e) of the Agreement: N/A Target completion date for returns will be mutually agreed upon during transition and committed to a written schedule.

Deloitte Tax will notify Client in writing of circumstances encountered that could change the agreed upon timeline.

#### **Fees and Expenses:**

##### **Annual Fees**

The Deloitte Tax annual fees for Services as defined in this Engagement Letter are as follows:

Year One	Upon Execution–December 31, 2024	\$580,000
Year Two	January 1, 2025–December 31, 2025	\$609,000
Year Three	January 1, 2026–December 31, 2026	\$639,450



Year Four	January 1, 2027–June 30, 2028	\$671,423
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The fees and expenses are not dependent upon the findings or results of the Services or the ultimate resolution of any items with the tax authorities, nor are those amounts contingent or refundable.

If Deloitte Tax finds that there is an increased level of complexity or if additional services are necessary in order to complete the returns outlined in Exhibits A, B, and C, Deloitte Tax will contact you to discuss the billing arrangement related to such out-of-scope services.

Deloitte Tax will issue an invoice for Services based upon the following schedule:

<u>Annual Period 2024</u>		<u>Subsequent Annual Periods (2025, 2026, 2027)</u>	
<u>Date to be Billed</u>	<u>Amount</u>	<u>Date to be Billed</u>	<u>Amount</u>
Upon Execution	\$193,000	February	25%
September 2024	\$193,000	May	25%
December 2024	\$194,000	August	25%
		November	remaining balance
<b>Total</b>	<b>\$ 580,000</b>	<b>Total</b>	<b>see above</b>

Payments will be due within 65 days of receipt of the invoice. Payment shall be made electronically on or before the first business day of each quarter as directed on the invoices to be provided.

Additionally, Deloitte Tax estimates that the fee for the preparation of additional state and local tax returns not listed on Exhibit A will be \$1,500 for each separate return and between \$2,000 for each combined return based on the level of information requested on the tax return. Deloitte Tax will prepare such additional state and local tax returns as requested by Client.

#### **Impact on Fees Due to Failure to Provide Requested Information**

Deloitte Tax assumes that Client will provide timely and complete information as requested, including complete trial balances and reconciliations of the trial balances to the audited financial statements, state apportionment information that reconciles to Client trial balances, state payment/overpayment carryforward information (including adjustments for notices), depreciation reports and timely approval and authorization for a particular task. In the event that Client is unable to provide requested information in a manner suitable to prepare the returns or approval and authorization for a particular task by agreed-upon deadlines, Deloitte Tax may incur additional time necessary to analyze the required information or perform the particular task, resulting in an increase to our overall fees. To the extent the charges for these additional services will exceed

10% of the overall fees for this engagement, the parties will agree to a mutually executed amendment or modification to this Agreement prior to incurring such additional time.

### **UNANTICIPATED OUT-OF-SCOPE SERVICES**

In the event there is a mutually agreed upon change in the scope of our services for any other reason (e.g., new legislation, changes in the number of entities or tax returns included in the engagement, a need to file amended federal or state tax returns, analysis and calculation of Administrative Adjustment Requests (AAR) for a partnership subject to the centralized partnership audit regime (BBA), calculation of push-out adjustments from lower-tier partnerships into current tax year calculations, specified tax reporting for transactions arising in the year such as dispositions and acquisitions and internal entity realignment or reorganizations (including relevant elections and statements), significant intercompany transactions, debt modifications, reportable transactions, expansion of the requirements or complexities with electronically filing tax returns, regulatory changes in filing requirements, analysis and tracking of state attributes that have carryover amounts (e.g., NOLs, 163(j), 174), separate computations of attribute allocations to joining and departing members of the consolidated group and/or the limitations thereon, or other items that would impact the amount of time incurred to perform the Services as currently contemplated), it may be necessary to discuss a change in our fee estimate with you. Our fees for such out-of-scope services will generally be based on the amount of professional time incurred and our agreed-upon hourly rates, which vary depending upon the experience level of the professionals involved. The parties will agree to a mutually executed amendment or modification to this Agreement prior to incurring such additional time or commencing any additional activities..

Additionally, state or local tax jurisdictions may continue to modify their laws to address tax law changes and mandated informational reporting. It is possible that a state may adopt retroactive legislation after the filing of the 2023 tax return(s). Therefore, consideration may need to be given to filing an initial original return followed by an amended state return once the state has issued final guidance. The parties will agree to a mutually executed amendment or modification to this Agreement prior to incurring such additional time or commencing any additional activities.

### **Client Responsibilities:**

To facilitate the timely transition of our sales and use tax return preparation Services, Client will provide Deloitte Tax with its previously filed sales and use tax returns for a recent filing period and a sales and use tax calendar for returns currently in the process of being prepared by Client.

Client will identify an individual who possesses suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the Services and deliver to Deloitte Tax the necessary information. For sales and use tax information, this should be received by the fourth business day of each month. For a recent filing period, Client will provide source information requested by Deloitte Tax to set-up our sales and use tax return preparation software. The initial information requested by Deloitte Tax to complete the returns is outlined in Exhibit D, Initial List of Information Required, attached.

The Services described herein are based on our analysis of the effort necessary to address Client's sales and use tax compliance requirements, based on our understanding of Client's current structure and the following assumptions:

- Client tax management will meet with the Deloitte Tax engagement team as requested;

- Client tax and financial personnel will participate in an active oversight role and will provide timely information;
- Client will be responsible for extracting and providing necessary information from accounting systems to prepare the sales and use tax returns, and such information will be provided to Deloitte Tax no later than the fourth business day of each month as noted above for Sales and Use Tax;
- Client will provide written authorization to finalize Client's tax returns, including Client's electronic signature, after Client has reviewed and approved those returns;
- Client will provide written authorization to finalize Client's business personal property tax renditions, including Client's electronic signature, after Client has reviewed and approved those business personal property tax renditions;
- Upon receipt of Client's written authorization, Deloitte Tax will electronically transmit Client's sales and use tax returns (in portable document format ("PDF") and related tax payment information to Client's third-party provider (currently Anybill Financial Services, Inc.) within 2 (two) days of Deloitte Tax's receipt of Client's authorization. Deloitte Tax will resolve with Client issues arising in connection with Deloitte Tax's transmission of Client's returns or tax payment information to the third-party provider;
- Client will execute an agreement with Client's third-party provider to provide Deloitte Tax access to Client's sales and use tax return and tax payment information. Deloitte Tax will assist Client to work to resolve state/local taxing authorities' notices and inquiries by working directly with Client; and
- Client will be responsible for making all management decisions relating to sales and use tax matters, including reviewing and approving all sales and use tax returns prepared by Deloitte Tax.
- Client will be responsible for making all management decisions relating to business personal property tax matters, including reviewing and approving all business personal property tax renditions prepared by Deloitte Tax.
- Client has separately engaged a third-party service provider ("third-party provider") to process Client's business personal property tax payments to the various state/local taxing authorities. Client acknowledges that it will be responsible for communicating directly with and managing such third-party provider services. Upon receipt of Client's written authorization, Deloitte Tax will electronically transmit Client's business personal property tax renditions (in portable document format ("PDF") format and related tax payment information to Client's third-party provider within 2 (two) days of Deloitte Tax's receipt of Client's authorization. Deloitte Tax will resolve with Client any issues arising in connection with Deloitte Tax's transmission of Client's renditions or tax payment information to the third-party provider.

**Assumptions:**

None

**Other Terms (including changes in provisions of the Agreement):**

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**Obligations Upon Termination**

In the event of termination of this engagement, Deloitte Tax shall work together with Client to identify the information, materials, and resources necessary to develop an overall plan for transitioning such items to Client. Termination assistance shall be set forth in a Statement of Work and shall include:

- Providing Client with access to documentation in Deloitte Tax's possession related to the Services provided under this Engagement Letter.
- Returning all Client confidential and proprietary information in Deloitte Tax's possession, except that Deloitte Tax may retain copies, subject to its confidentiality obligations, for internal recordkeeping purposes and for compliance with applicable professional standards.

In addition, Client will terminate Deloitte Tax access to Client tax compliance software and programs and Deloitte Tax will return to Client documentation associated with such tax compliance software and programs.

Client shall pay Deloitte Tax's then standard hourly rates and reasonable expenses for any termination assistance provided by Deloitte Tax. Client shall be responsible for all costs associated with moving back to Client's premises any files and related documentation to which Client is entitled.

**Client Obligations Upon Early Termination**

In the event of early termination of this engagement, Deloitte Tax shall be entitled to payment of all fees for Services rendered and expenses incurred prior to such termination. Additionally, Deloitte Tax will be entitled to fees for any Services Deloitte Tax is required to perform relative to Deloitte Tax's "Obligations Upon Termination as set forth above. The foregoing provisions of this section shall in no way limit either Party's other remedies, whether in law or in equity.

**Kick-off Meeting Expectations**

To facilitate an understanding of the tax return preparation engagement processes, Client and Deloitte Tax will hold an engagement kick-off meeting to discuss in detail the information request and timetable, including key engagement deadlines. In addition, Client and Deloitte Tax will discuss potential issues arising from delays or incomplete or inaccurate information.

**Engagement Technology**

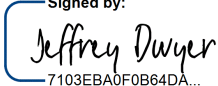
In providing the Services, we expect to utilize our innovative cloud-based solution, Intela, to facilitate efficient communication between Client's team and ours and streamline the process associated with requesting and receiving the data necessary for our Services. For additional information about Intela, please contact your Deloitte Tax engagement team.

**CONSENT FOR DISCLOSURE AND USE OF TAX RETURN INFORMATION**

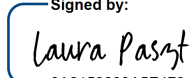
Client authorizes that any and all information (i) furnished to Deloitte Tax for or in connection with the Services under this Statement of Work, (ii) derived or generated by Deloitte Tax from the information described in (i) above, or (iii) associated with prior years' tax return information in the possession of Deloitte Tax may, for a period of up to eight (8) years from the end of the tax year

to which the Services relate, be disclosed to Anybill Financial Services, Inc. and disclosed to and considered and used by any Deloitte Tax affiliate, related entity (or its affiliate) or subcontractor, in each case, whether located within or outside the United States, engaged directly or indirectly in providing Services or administrative support under this Statement of Work, tax planning or preparation of tax returns, audited financial statements, or other financial statements or financial information as required by a government authority, municipality or regulatory body. Disclosures under this paragraph may consist of all information contained in Client's tax returns; if Client wishes to request a more limited disclosure of tax return information, Client must inform Deloitte Tax. Client acknowledges that Client's tax return information may be disclosed to Deloitte Tax affiliates, related entities (or their affiliates) or subcontractors located outside of the United States.

**JO-ANN STORES LLC**

Signed by:  
  
 By: 7103EBA0F0B64DA...  
 Name: Jeffrey Dwyer  
 Title: Interim-Chief Financial Officer  
 Date: 8/15/2024 | 10:54:05 AM PDT

**DELOITTE TAX LLP**

Signed by:  
  
 By: 8A2153233A5E478...  
 Name: Laura Paszt  
 Title: Tax Partner  
 Date: 8/14/2024 | 10:03:35 AM PDT  
 Address: 127 Public Sq., Cleveland, OH 44114

**Exhibit A****Listing of Federal and State and Local Income Tax Returns Included in Engagement**

<b>Entity Name</b>	<b>Jurisdiction</b>	<b>Form Number</b>	<b>Form Name</b>
JOANN Inc. and Subsidiaries	Federal	1120	U.S. Corporation Income Tax Return
JOANN Inc. and Subsidiaries	Alaska	6000	Corporation Net Income Tax Return
JOANN Inc. and Subsidiaries	Arizona	120	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	California	100	Corporation Franchise or Income Tax Return
JOANN Inc. and Subsidiaries	Colorado	112	C Corporation Income Tax Return
JOANN Inc. and Subsidiaries	Connecticut	CT-1120U	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	Hawaii	N-30	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	Idaho	41	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	Illinois	IL-1120	Corporation Income and Replacement Tax Return
JOANN Inc. and Subsidiaries	Kansas	K-120	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	Kentucky	720U	Unitary Combined Corporation Income Tax and LLET Return
JOANN Inc. and Subsidiaries	Maine	1120ME	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	Massachusetts	355U	Corporation Excise Tax Return
JOANN Inc. and Subsidiaries	Michigan	4891	Corporate Income Tax Annual Return
JOANN Inc. and Subsidiaries	Minnesota	M4	Corporation Franchise Tax Return
JOANN Inc. and Subsidiaries	Montana	CIT	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	Nebraska	1120N	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	New Hampshire	NH-1120	Combined Business Profits Tax Return
JOANN Inc. and Subsidiaries	New Jersey	CBT-100U	Corporation Business Tax Unitary Return
JOANN Inc. and Subsidiaries	New Mexico	CIT-1	Corporate Income/Franchise Tax Return

Entity Name	Jurisdiction	Form Number	Form Name
JOANN Inc. and Subsidiaries	New York	CT-3-A	General Business Corporation Combined Franchise Tax Return
JOANN Inc. and Subsidiaries	North Dakota	40	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	Oregon	OR-20	Corporation Excise Tax Return
JOANN Inc. and Subsidiaries	Oregon	CAT	Corporate Activity Tax Return
JOANN Inc. and Subsidiaries	Multnomah County/Portland, Oregon	C-2023	Combined Business Tax Return for C-Corporations
JOANN Inc. and Subsidiaries	Portland, Oregon (SHS)	METBIT-20	Metro Supportive Housing Services Business Income Tax Return for Corporations
JOANN Inc. and Subsidiaries	Rhode Island	RI-1120C	Business Corporation Tax Return
JOANN Inc. and Subsidiaries	Texas	05-158 & 05-102	Franchise Tax Report and Public Information Report

JOANN Inc. and Subsidiaries	Utah	TC-20	Corporate Franchise or Income Tax Return
JOANN Inc. and Subsidiaries	Vermont	CO-411	Corporation Income Tax Return
JOANN Inc. and Subsidiaries	West Virginia	CIT-120	Corporation Net Income Tax Return
JOANN Inc. and Subsidiaries	Wisconsin	6	Combined Corporation Franchise or Income Tax Return

Entity Name	Jurisdiction	Form Number	Form Name
Jo-Ann Stores, LLC	Alabama	20C	Corporation Income Tax Return
Jo-Ann Stores, LLC	Alabama	CPT	Business Privilege Tax Return
Jo-Ann Stores, LLC	Arkansas	AR1100CT	Corporation Income Tax Return
Jo-Ann Stores, LLC	California	568	Limited Liability Company Return of Income
Jo-Ann Stores, LLC	Delaware	1100	Corporation Income Tax Return
Jo-Ann Stores, LLC	Florida	F-1120	Corporation Income/Franchise Tax Return
Jo-Ann Stores, LLC	Georgia	600	Corporation Income Tax Return
Jo-Ann Stores, LLC	Indiana	IT-20	Corporate Adjusted Gross Income Tax Return
Jo-Ann Stores, LLC	Iowa	IA 1120	Corporation Income Tax Return
Jo-Ann Stores, LLC	Louisiana	CIFT-620	Corporation Income/Franchise Tax Return
Jo-Ann Stores, LLC	Maryland	500	Corporation Income Tax Return
Jo-Ann Stores, LLC	Mississippi	83-105	Corporate Income and Franchise Tax Return
Jo-Ann Stores, LLC	Missouri	MO-1120	Corporation Income Tax Return
Jo-Ann Stores, LLC	North Carolina	CD-405	Corporation Income Tax Return
Jo-Ann Stores, LLC	Oklahoma	512	Corporation Income and Franchise Tax Return



Entity Name	Jurisdiction	Form Number	Form Name
Jo-Ann Stores, LLC	Oklahoma	200	Annual Franchise Tax Return
Jo-Ann Stores, LLC	Pennsylvania	RCT-101	Corporate Net Income Tax Report
Jo-Ann Stores, LLC	South Carolina	SC-1120	C Corporation Income Tax Return
Jo-Ann Stores, LLC	Tennessee	FAE 170	Franchise and Excise Tax Return
Jo-Ann Stores, LLC	Virginia	500	Corporation Income Tax Return
Jo-Ann Stores, LLC	Philadelphia	BIRT	Business Income & Receipts Tax Return
Jo-Ann Stores, LLC	Kansas City, MO	RD-108	Business Income Tax Return
Jo-Ann Stores, LLC	Ashland, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Boone County, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Campbellsville, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Elizabethtown, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Fayette County, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Frankfort, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Glasgow, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Knox County, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Lexington, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Louisville, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Owensboro, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Taylor County, KY	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Big Rapids, MI	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Jackson, MI	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Lansing, MI	City Return	Business Income Tax Return

Entity Name	Jurisdiction	Form Number	Form Name
Jo-Ann Stores, LLC	Lapeer, MI	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Athens, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Bath-Akron-Fairlawn JEDD, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Chillicothe, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Cincinnati, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Cleveland, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Columbus, OH	BR-25	Annual City Tax Return for Businesses
Jo-Ann Stores, LLC	Defiance, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Evendale, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Findlay, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Heath, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Lancaster, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Marietta, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	New Philadelphia, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Ontario, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Piqua, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Prairie-Obetz JEDZ, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Toledo, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Trotwood, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Wooster, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	Zanesville, OH	City Return	Business Income Tax Return
Jo-Ann Stores, LLC	West Jefferson, OH	City Return	Business Income Tax Return

Entity Name	Jurisdiction	Form Number	Form Name
Jo-Ann Stores Support Center, Inc.	Alabama	20C	Corporation Income Tax Return
Jo-Ann Stores Support Center, Inc.	Alabama	CPT	Business Privilege Tax Return
Jo-Ann Stores Support Center, Inc.	Georgia	600	Corporation Income Tax Return
Jo-Ann Stores Support Center, Inc.	Indiana	IT-20	Corporate Adjusted Gross Income Tax Return
Jo-Ann Stores Support Center, Inc.	Iowa	IA 1120	Corporation Income Tax Return
Jo-Ann Stores Support Center, Inc.	Louisiana	CIFT-620	Corporation Income/Franchise Tax Return
Jo-Ann Stores Support Center, Inc.	Maryland	500	Corporation Income Tax Return
Jo-Ann Stores Support Center, Inc.	Missouri	MO-1120	Corporation Income Tax Return
Jo-Ann Stores Support Center, Inc.	North Carolina	CD-405	Corporation Income Tax Return
Jo-Ann Stores Support Center, Inc.	Oklahoma	512	Corporation Income and Franchise Tax Return
Jo-Ann Stores Support Center, Inc.	Oklahoma	200	Annual Franchise Tax Return
Jo-Ann Stores Support Center, Inc.	Pennsylvania	RCT-101	Corporate Net Income Tax Report
Jo-Ann Stores Support Center, Inc.	Tennessee	FAE 170	Franchise and Excise Tax Return
Jo-Ann Stores Support Center, Inc.	Akron, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	Ashtabula, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	Brunswick, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	CCA, OH	120-17-BR	Net Profit Tax Return
Jo-Ann Stores Support Center, Inc.	Columbus, OH	BR-25	Annual City Tax Return for Businesses
Jo-Ann Stores Support Center, Inc.	Fairlawn, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	Green, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	Lakewood, OH	City Return	Business Income Tax Return

Entity Name	Jurisdiction	Form Number	Form Name
Jo-Ann Stores Support Center, Inc.	Louisville, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	Ontario, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	Parma, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	Richmond, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	Stow, OH	City Return	Business Income Tax Return
Jo-Ann Stores Support Center, Inc.	Westfield Center, OH	City Return	Business Income Tax Return

Entity Name	Jurisdiction	Form Number	Form Name
JOANN Inc.	Alabama	20C	Corporation Income Tax Return
JOANN Inc.	Alabama	CPT	Business Privilege Tax Return
JOANN Inc.	Arkansas	AR1100CT	Corporation Income Tax Return
JOANN Inc.	Delaware	1100	Corporation Income Tax Return
JOANN Inc.	Florida	F-1120	Corporation Income/Franchise Tax Return
JOANN Inc.	Georgia	600	Corporation Income Tax Return
JOANN Inc.	Indiana	IT-20	Corporate Adjusted Gross Income Tax Return
JOANN Inc.	Iowa	IA 1120	Corporation Income Tax Return
JOANN Inc.	Louisiana	CIFT-620	Corporation Income/Franchise Tax Return
JOANN Inc.	Maryland	500	Corporation Income Tax Return
JOANN Inc.	Mississippi	83-105	Corporate Income and Franchise Tax Return
JOANN Inc.	North Carolina	CD-405	Corporation Income Tax Return
JOANN Inc.	Oklahoma	512	Corporation Income and Franchise Tax Return
JOANN Inc.	Oklahoma	200	Annual Franchise Tax Return

JOANN Inc.	Pennsylvania	RCT-101	Corporate Net Income Tax Report
JOANN Inc.	Virginia	500	Corporation Income Tax Return
JOANN Inc.	Philadelphia	BIRT	Business Income Receipts Tax Return
JOANN Inc.	Big Rapids, MI	City Return	Business Income Tax Return
JOANN Inc.	Jackson, MI	City Return	Business Income Tax Return
JOANN Inc.	Lansing, MI	City Return	Business Income Tax Return
JOANN Inc.	Lapeer, MI	City Return	Business Income Tax Return
JOANN Inc.	Athens, OH	City Return	Business Income Tax Return
JOANN Inc.	Bath-Akron-Fairlawn JEDD, OH	City Return	Business Income Tax Return
JOANN Inc.	Chillicothe, OH	City Return	Business Income Tax Return
JOANN Inc.	Cincinnati, OH	City Return	Business Income Tax Return
JOANN Inc.	Columbus, OH	BR-25	Annual City Tax Return for Businesses
JOANN Inc.	Defiance, OH	City Return	Business Income Tax Return
JOANN Inc.	Evendale, OH	City Return	Business Income Tax Return
JOANN Inc.	Findlay, OH	City Return	Business Income Tax Return
JOANN Inc.	Heath, OH	City Return	Business Income Tax Return
JOANN Inc.	Lancaster, OH	City Return	Business Income Tax Return
JOANN Inc.	Marietta, OH	City Return	Business Income Tax Return
JOANN Inc.	New Philadelphia, OH	City Return	Business Income Tax Return
JOANN Inc.	Ontario, OH	City Return	Business Income Tax Return
JOANN Inc.	Piqua, OH	City Return	Business Income Tax Return
JOANN Inc.	Prairie-Obetz JEDZ, OH	City Return	Business Income Tax Return
JOANN Inc.	RITA, OH	27	Net Profits Tax Return
JOANN Inc.	Toledo, OH	City Return	Business Income Tax Return
JOANN Inc.	Trotwood, OH	City Return	Business Income Tax Return
JOANN Inc.	Wooster, OH	City Return	Business Income Tax Return
JOANN Inc.	Zanesville, OH	City Return	Business Income Tax Return

Entity Name	Jurisdiction	Form Number	Form Name
WeaveUp, Inc.	North Carolina	CD-405	Corporation Income Tax Return

Entity Name	Jurisdiction	Form Number	Form Name
joann.com, LLC	California	568	Limited Liability Company Return of Income

Entity Name	Jurisdiction	Form Number	Form Name
Creativebug, LLC	California	568	Limited Liability Company Return of Income

Entity Name	Jurisdiction	Form Number	Form Name
JOANN Ditto Holdings Inc.	Tennessee	FAE 170	Franchise and Excise Tax Return
JOANN Ditto Holdings Inc.	Virginia	500	Corporation Income Tax Return

**Exhibit B****Listing of State/Local Sales and Use Tax Returns Included in Engagement**

<b>Entity</b>	<b>State</b>	<b>Jurisdiction</b>	<b>Filing Frequency</b>	<b>Return Count</b>
CREATIVEBUG, LLC	AL	AL State Simplified Seller's Tax Return 2620	M	12
CREATIVEBUG, LLC	AR	AR Excise Sales Use Tax Report	M	12
CREATIVEBUG, LLC	CO	CO - HomeRule SUTS	M	12
CREATIVEBUG, LLC	CO	CO Retail Sales Tax Return DR0100	M	12
CREATIVEBUG, LLC	CT	CT Sales Use Tax Return OS-114	M	12
CREATIVEBUG, LLC	IA	IA Sales and Use Tax Return	A	1
CREATIVEBUG, LLC	ID	ID Sales Use Tax Return 850	Q	4
CREATIVEBUG, LLC	IN	IN Sales and Use Tax Voucher ST-103	M	12
CREATIVEBUG, LLC	ME	ME Sales Use Tax Return ST-7	SA	2
CREATIVEBUG, LLC	MN	MN Consolidated Sales Use Tax ST-1 CON	Q	4
CREATIVEBUG, LLC	NC	NC Sales and Use Tax Return E-500	M	12
CREATIVEBUG, LLC	NJ	NJ Sales Use Tax Return ST-50 (Q) ST-51 (M)	Q	4
CREATIVEBUG, LLC	NM	NM Gross Receipts Tax Return	Q	4
CREATIVEBUG, LLC	OH	OH UST-1 Sales	M	12
CREATIVEBUG, LLC	PA	PA Sales Use Hotel Tax PA-3	M	12
CREATIVEBUG, LLC	RI	RI Form RI-STR Sales and Use Tax	M	12
CREATIVEBUG, LLC	SD	SD Sales Use Tax Return	SA	2

CREATIVEBUG, LLC	TN	TN Sales Use Tax Return RV-R0000201	M	12
CREATIVEBUG, LLC	TX	TX Sales Use Tax Return 01-114	M	12
CREATIVEBUG, LLC	VT	VT Sales Use Tax Return (SU-451)	Q	4
CREATIVEBUG, LLC	WA	WA B&O Annual Reconciliation	A	1
CREATIVEBUG, LLC	WA	WA Combined Monthly Excise Tax 2406M	M	12
CREATIVEBUG, LLC	WI	WI State County Sales Use Tax ST-12	Q	4
CREATIVEBUG, LLC	WV	WV Sales and Use Tax Return CST-200CU	M	12
CREATIVEBUG, LLC	WY	WY Sales Use Tax Return Form 41	Q	4
JO-ANN STORES, LLC	AK	AK-JUNEAU Monthly Sales Tax Return	M	12
JO-ANN STORES, LLC	AK	AK-KENAI PENINSULA Joint Sales Tax Return	M	12
JO-ANN STORES, LLC	AK	AK-WASILLA Sales Tax Return	M	12
JO-ANN STORES, LLC	AL	AL State City & County Tax Return-Debit	M	12
JO-ANN STORES, LLC	AL	AL State Consumers Use Return 2610	M	12
JO-ANN STORES, LLC	AL	AL State Sales Tax Return w Est Pay 2105	M	12
JO-ANN STORES, LLC	AL	AL-AVENU Sales Use Rental Tax Return	M	12
JO-ANN STORES, LLC	AL	AL-MADISON CO Sales Use Rental Return	M	12
JO-ANN STORES, LLC	AR	AR Excise Sales Use Tax Report	M	12



JO-ANN STORES, LLC	AZ	AZ Accelerated Payment	A	1
JO-ANN STORES, LLC	AZ	AZ Privilege Use Return TPT-2	M	12
JO-ANN STORES, LLC	CA	CA St Loc Dist Sales Use CDTFA-401-A	MQ	12
JO-ANN STORES, LLC	CO	CO - HomeRule SUTS	M	12
JO-ANN STORES, LLC	CO	CO Consumers Use Tax Return DR0252	M	12
JO-ANN STORES, LLC	CO	CO Retail Sales Tax Return DR0100	M	12
JO-ANN STORES, LLC	CO	CO-AURORA Sales Use Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-BOULDER Sales Use Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-CENTENNIAL Sales Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-COLORADO SPRINGS Sales Use Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-DENVER Sales Use Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-FORT COLLINS Sales Use Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-GRAND JUNCTION Sales Use Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-LAKEWOOD Sales Use Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-LOVELAND Centerra PIF Sch	M	12
JO-ANN STORES, LLC	CO	CO-LOVELAND CENTERRA Sales Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-LOVELAND Retail Sales Fee Admin Return	M	12

JO-ANN STORES, LLC	CO	CO-NORTHGLENN Sales Use Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-PUEBLO Tax Return	M	12
JO-ANN STORES, LLC	CO	CO-WESTMINSTER Sales and Use Tax Return	M	12
JO-ANN STORES, LLC	CT	CT Sales Use Tax Return OS-114	M	12
JO-ANN STORES, LLC	DE	DE GRT-General Services	M	12
JO-ANN STORES, LLC	FL	FL Sales Use Tax Return DR-15	M	12
JO-ANN STORES, LLC	FL	FL-Panama Local Business Tax Return	M	12
JO-ANN STORES, LLC	GA	GA Sales Use Tax Report ST-3	M	12
JO-ANN STORES, LLC	IA	IA Sales and Use Tax Return	M	12
JO-ANN STORES, LLC	ID	ID Sales Use Tax Return 850	M	12
JO-ANN STORES, LLC	IL	IL Sales Use Tax Prepayment 1	M	12
JO-ANN STORES, LLC	IL	IL Sales Use Tax Prepayment 2	M	12
JO-ANN STORES, LLC	IL	IL Sales Use Tax Prepayment 3	M	12
JO-ANN STORES, LLC	IL	IL Sales Use Tax Prepayment 4	M	12
JO-ANN STORES, LLC	IL	IL Sales Use Tax Return E911 ST-1	M	12
JO-ANN STORES, LLC	IL	IL-Chicago Nontitled Bus Use Tax 8402B	A	1
JO-ANN STORES, LLC	IN	IN Sales and Use Tax Voucher ST-103	M	12

JO-ANN STORES, LLC	KS	KS Consumers Use Tax Return CT-10U	M	12
JO-ANN STORES, LLC	KS	KS Retailers Sales Tax Return ST-36	M	12
JO-ANN STORES, LLC	KY	KY Sales Use Tax Return 51A103	M	12
JO-ANN STORES, LLC	LA	LA Monthly Sales Tax Return R-1029	M	12
JO-ANN STORES, LLC	LA	LA-CADD0 Sales Use Tax Report	M	12
JO-ANN STORES, LLC	LA	LA-EAST BATON ROUGE Sales Use Tax Report	M	12
JO-ANN STORES, LLC	LA	LA-JEFFERSON Sales and Use Tax Report	M	12
JO-ANN STORES, LLC	LA	LA-LAFAYETTE Sales Tax Return	M	12
JO-ANN STORES, LLC	LA	LA-RAPIDES Sales Use Tax Report	M	12
JO-ANN STORES, LLC	LA	LA-ST TAMMANY Sales Use Tax Form	M	12
JO-ANN STORES, LLC	MA	MA Prepayment	M	12
JO-ANN STORES, LLC	MA	MA Sales Use Tax Return ST-9	M	12
JO-ANN STORES, LLC	MD	MD Sales and Use Tax Return Form 202	M	12
JO-ANN STORES, LLC	ME	ME Sales Use Tax Return ST-7	M	12
JO-ANN STORES, LLC	MI	MI Sales Use Withholding 5080 (the 20th)	M	12
JO-ANN STORES, LLC	MI	MI Sales Use Withholding Annual 5081	A	1
JO-ANN STORES, LLC	MN	MN Consolidated Sales Use Tax ST-1 CON	M	12

JO-ANN STORES, LLC	MO	MO Consumers Use Tax Return 53-C	Q	4
JO-ANN STORES, LLC	MO	MO Sales Tax Return 53-1	M	12
JO-ANN STORES, LLC	MS	MS Sales Tax Return 72-010	M	12
JO-ANN STORES, LLC	MS	MS Use Tax Return 72-110	M	12
JO-ANN STORES, LLC	NC	NC Sales and Use Tax Return E-500	M	12
JO-ANN STORES, LLC	ND	ND ST Sales and Use Tax Return	M	12
JO-ANN STORES, LLC	NE	NE State Local Sales Use Tax Return 10	M	12
JO-ANN STORES, LLC	NJ	NJ Sales Use Tax Return ST-50 (Q) ST-51 (M)	MQ	12
JO-ANN STORES, LLC	NM	NM Compensating Tax Return	M	12
JO-ANN STORES, LLC	NM	NM Gross Receipts Tax Return	M	12
JO-ANN STORES, LLC	NV	NV Combined Sales Use Tax Return ST-18	M	12
JO-ANN STORES, LLC	NV	NV Commerce Tax	A	1
JO-ANN STORES, LLC	NY	NY Part Qrtly Sales Use ST-809 or ST-810_PTP	MQ	12
JO-ANN STORES, LLC	OH	OH Universal Use Tax Return UUT-1	M	12
JO-ANN STORES, LLC	OH	OH UST-1 Sales	M	12
JO-ANN STORES, LLC	OH	OH CAT (Commercial Activity Tax)	Q	4
JO-ANN STORES, LLC	OK	OK Consumers Use Tax Report SCU20004	M	12

JO-ANN STORES, LLC	OK	OK Sales Tax Prepayment Return	M	12
JO-ANN STORES, LLC	OK	OK Sales Tax Report STS20002	M	12
JO-ANN STORES, LLC	PA	PA Prepayment Form for PA-3	M	12
JO-ANN STORES, LLC	PA	PA Sales Use Hotel Tax PA-3	M	12
JO-ANN STORES, LLC	RI	RI Form RI-STR Sales and Use Tax	M	12
JO-ANN STORES, LLC	SC	SC Sales and Use Tax Return ST-3	M	12
JO-ANN STORES, LLC	SD	SD Sales Use Tax Return	M	12
JO-ANN STORES, LLC	TN	TN Annual Business Tax Return	A	1
JO-ANN STORES, LLC	TN	TN Sales Use Tax Return RV-R0000201	M	12
JO-ANN STORES, LLC	TX	TX Sales Use Tax Return 01-114	M	12
JO-ANN STORES, LLC	UT	UT Sales and Use Tax Return TC-62M	M	12
JO-ANN STORES, LLC	VA	VA Dealers Sales Use Tax ST-9	M	12
JO-ANN STORES, LLC	VT	VT Sales Use Tax Return (SU-451)	M	12
JO-ANN STORES, LLC	WA	WA B&O Annual Reconciliation	A	1
JO-ANN STORES, LLC	WA	WA Combined Monthly Excise Tax 2406M	M	12
JO-ANN STORES, LLC	WI	WI Premier Resort Area Tax Return	M	12
JO-ANN STORES, LLC	WI	WI State County Sales Use Tax ST-12	M	12

JO-ANN STORES, LLC	WV	WV Sales and Use Tax Return CST-200CU	M	12
JO-ANN STORES, LLC	WY	WY Sales Use Tax Return Form 41	M	12
JOANN.COM, LLC	AK	AK-JUNEAU Quarterly Sales Tax Return	Q	4
JOANN.COM, LLC	AK	AK-KENAI PENINSULA Joint Sales Tax Return	M	12
JOANN.COM, LLC	AK	AK-Remote Seller Sales Tax Return	M	12
JOANN.COM, LLC	AK	AK-WASILLA Sales Tax Return	M	12
JOANN.COM, LLC	AL	AL State City & County Tax Return-Debit	M	12
JOANN.COM, LLC	AL	AL State Sellers Use Tax Return 2620	M	12
JOANN.COM, LLC	AL	AL-AVENU Sales Use Rental Tax Return	M	12
JOANN.COM, LLC	AL	AL-MADISON CO Sales Use Rental Return	M	12
JOANN.COM, LLC	AR	AR Excise Sales Use Tax Report	M	12
JOANN.COM, LLC	AZ	AZ Privilege Use Return TPT-2	M	12
JOANN.COM, LLC	CA	CA St Loc Dist Sales Use CDTFA-401-A	MQ	12
JOANN.COM, LLC	CO	CO Retail Delivery Fee Return	M	12
JOANN.COM, LLC	CO	CO Retailers Use Tax Return DR0173	M	12
JOANN.COM, LLC	CO	CO - HomeRule SUTS	M	12
JOANN.COM, LLC	CO	CO-AURORA Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-BOULDER Sales Use Tax Return	M	12

JOANN.COM, LLC	CO	CO-CENTENNIAL Sales Tax Return	M	12
JOANN.COM, LLC	CO	CO-COLORADO SPRINGS Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-DENVER Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-FORT COLLINS Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-GRAND JUNCTION Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-GREELEY Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-LAKEWOOD Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-LITTLETON Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-LOVELAND Sales Tax Return	M	12
JOANN.COM, LLC	CO	CO-MONTROSE Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-NORTHGLENN Sales Use Tax Return	M	12
JOANN.COM, LLC	CO	CO-PUEBLO Tax Return	M	12
JOANN.COM, LLC	CO	CO-WESTMINSTER Sales and Use Tax Return	M	12
JOANN.COM, LLC	CT	CT Sales Use Tax Return OS-114	M	12
JOANN.COM, LLC	DC	DC Sales Use Tax Return FR-800 M or Q	M	12
JOANN.COM, LLC	FL	FL Sales Use Tax Return DR-15	M	12
JOANN.COM, LLC	GA	GA Sales Use Tax Report ST-3	M	12

JOANN.COM, LLC	HI	HI Annual Return Reconciliation G-49	A	1
JOANN.COM, LLC	HI	HI General Excise Use Tax Return G-45	M	12
JOANN.COM, LLC	IA	IA Sales and Use Tax Return	M	12
JOANN.COM, LLC	ID	ID Sales Use Tax Return 850	M	12
JOANN.COM, LLC	IL	IL Sales Use Tax Prepayment 1	M	12
JOANN.COM, LLC	IL	IL Sales Use Tax Prepayment 2	M	12
JOANN.COM, LLC	IL	IL Sales Use Tax Prepayment 3	M	12
JOANN.COM, LLC	IL	IL Sales Use Tax Prepayment 4	M	12
JOANN.COM, LLC	IL	IL Sales Use Tax Return E911 ST-1	M	12
JOANN.COM, LLC	IN	IN Sales and Use Tax Voucher ST-103	M	12
JOANN.COM, LLC	KS	KS Retailers Tax Return CT-9U	M	12
JOANN.COM, LLC	KY	KY Sales Use Tax Return 51A102	M	12
JOANN.COM, LLC	LA	LA Monthly Sales Tax Return R-1029	M	12
JOANN.COM, LLC	LA	LA-CADDO Sales Use Tax Report	M	12
JOANN.COM, LLC	LA	LA-EAST BATON ROUGE Sales Use Tax Report	M	12
JOANN.COM, LLC	LA	LA-JEFFERSON Sales and Use Tax Report	M	12
JOANN.COM, LLC	LA	LA-LAFAYETTE Sales Tax Return	M	12
JOANN.COM, LLC	LA	LA-RAPIDES Sales Use Tax Report	M	12



JOANN.COM, LLC	LA	LA-ST CHARLES Sales Use Tax Report	M	12
JOANN.COM, LLC	LA	LA-ST TAMMANY Sales Use Tax Form	M	12
JOANN.COM, LLC	LA	LA-TERREBONNE Sales Use Tax Return	M	12
JOANN.COM, LLC	LA	LA-VERMILION Sales Use Tax Return	M	12
JOANN.COM, LLC	MA	MA Prepayment	M	12
JOANN.COM, LLC	MA	MA Sales Use Tax Return ST-9	M	12
JOANN.COM, LLC	MD	MD Sales and Use Tax Return Form 202	M	12
JOANN.COM, LLC	ME	ME Sales Use Tax Return ST-7	M	12
JOANN.COM, LLC	MI	MI Sales Use Withholding 5080 (the 20th)	M	12
JOANN.COM, LLC	MI	MI Sales Use Withholding Annual 5081	A	1
JOANN.COM, LLC	MN	MN Consolidated Sales Use Tax ST-1 CON	M	12
JOANN.COM, LLC	MO	MO Vendors Use Return 53-V	M	12
JOANN.COM, LLC	MS	MS Use Tax Return 72-110	M	12
JOANN.COM, LLC	NC	NC Sales and Use Tax Return E-500	M	12
JOANN.COM, LLC	ND	ND ST Sales and Use Tax Return	M	12
JOANN.COM, LLC	NE	NE State Local Sales Use Tax Return 10	M	12
JOANN.COM, LLC	NJ	NJ Sales Use Tax Return ST-50 (Q) ST-51 (M)	MQ	12
JOANN.COM, LLC	NM	NM Gross Receipts Tax Return	M	12

JOANN.COM, LLC	NV	NV Combined Sales Use Tax Return ST-18	M	12
JOANN.COM, LLC	NY	NY Part Qrtly Sales Use ST-809 or ST-810_PTP	MQ	12
JOANN.COM, LLC	OH	OH UST-1 Sales	M	12
JOANN.COM, LLC	OK	OK Sales Tax Prepayment Return	M	12
JOANN.COM, LLC	OK	OK Sales Tax Report STS20002	M	12
JOANN.COM, LLC	PA	PA Prepayment Form for PA-3	M	12
JOANN.COM, LLC	PA	PA Sales Use Hotel Tax PA-3	M	12
JOANN.COM, LLC	RI	RI Form RI-STR Sales and Use Tax	M	12
JOANN.COM, LLC	SC	SC Sales and Use Tax Return ST-3	M	12
JOANN.COM, LLC	SD	SD Sales Use Tax Return	M	12
JOANN.COM, LLC	TN	TN Sales Use Tax Return RV-R0000201	M	12
JOANN.COM, LLC	TX	TX Sales Use Tax Return 01-114	M	12
JOANN.COM, LLC	UT	UT Sales and Use Tax Return TC-62M	M	12
JOANN.COM, LLC	VA	VA Out of State Dealer Use ST-8	M	12
JOANN.COM, LLC	VT	VT Sales Use Tax Return (SU-451)	M	12
JOANN.COM, LLC	WA	WA B&O Annual Reconciliation	A	1
JOANN.COM, LLC	WA	WA Combined Monthly Excise Tax 2406M	M	12
JOANN.COM, LLC	WI	WI State County Sales Use Tax ST-12	M	12

JOANN.COM, LLC	WV	WV Sales and Use Tax Return CST-200CU	M	12
JOANN.COM, LLC	WY	WY Sales Use Tax Return Form 41	M	12

**Exhibit C****Listing of State/Local Business Personal Property Tax Renditions Included in Engagement**

<b>Entity Name</b>	<b>State</b>	<b>Taxing Jurisdiction</b>	<b>Due Date</b>	<b># of Renditions</b>	<b>Stores</b>
Jo-Ann Stores, LLC	Alabama	Lauderdale	December 31	1	2010
Jo-Ann Stores, LLC	Alabama	Jefferson-Birm	December 31	1	2169
Jo-Ann Stores, LLC	Alabama	Montgomery	December 31	1	2177
Jo-Ann Stores, LLC	Alabama	Madison	December 31	1	2184
Jo-Ann Stores, LLC	Alabama	Mobile	December 31	1	2376
Jo-Ann Stores, LLC	Alabama	Flint Township	December 31	1	2496
Jo-Ann Stores, LLC	Alabama	Tuscaloosa	December 31	1	2497
Jo-Ann Stores, LLC	Alabama	Lee	December 31	1	DC 7039
Jo-Ann Stores, LLC	Alaska	Juneau	January 31	1	1096
Jo-Ann Stores, LLC	Alaska	Kenai Peninsula	January 31	1	557
Jo-Ann Stores, LLC	Alaska	Matanuska-Susitna	March 15	1	168
Jo-Ann Stores, LLC	Alaska	Anchorage	April 20	1	2545
Jo-Ann Stores, LLC	Arizona	Cochise	March 31	1	2260
Jo-Ann Stores, LLC	Arizona	Coconino	March 31	1	1831

Jo-Ann Stores, LLC	Arizona	Maricopa	March 31	10	1305, 1404, 1913, 1917, 1965, 2075, 2132, 2137, 2281, 2522
Jo-Ann Stores, LLC	Arizona	Mohave	March 31	1	2186
Jo-Ann Stores, LLC	Arizona	Pima	March 31	3	2042, 2302, 2330
Jo-Ann Stores, LLC	Arizona	Pinal	March 31	1	2210
Jo-Ann Stores, LLC	Arizona	Yavapai	March 31	1	1859
Jo-Ann Stores, LLC	Arkansas	Benton	May 31	1	2453
Jo-Ann Stores, LLC	Arkansas	Craighead	May 31	1	2483
Jo-Ann Stores, LLC	Arkansas	Pulaski	May 31	1	2297
Jo-Ann Stores, LLC	Arkansas	Pulaski County	May 31	1	2349
Jo-Ann Stores, LLC	Arkansas	Sebastian	May 31	1	2498
Jo-Ann Stores, LLC	Arkansas	Washington	May 31	1	1894
Jo-Ann Stores, LLC	California	Alameda	May 07	3	2189, 2271, 2370
Jo-Ann Stores, LLC	California	Alameda (CB)	May 07	1	4300
Jo-Ann Stores, LLC	California	Amador	May 07	1	2441
Jo-Ann Stores, LLC	California	Butte	May 07	1	920

Jo-Ann Stores, LLC	California	Contra Costa	May 07	3	2133, 2150, 713
Jo-Ann Stores, LLC	California	Fresno	May 07	2	2084, 2428
Jo-Ann Stores, LLC	California	Humboldt	May 07	1	812
Jo-Ann Stores, LLC	California	Kern	May 07	2	1014, 2429
Jo-Ann Stores, LLC	California	Los Angeles	May 07	15	1152, 1288, 1529, 1798, 1803, 1873, 1919, 1954, 2069, 2374, 2389, 2406, 2449, 2452, 2546
Jo-Ann Stores, LLC	California	Marin	May 07	1	112
Jo-Ann Stores, LLC	California	Merced	May 07	1	1788
Jo-Ann Stores, LLC	California	Monterey	May 07	1	2444
Jo-Ann Stores, LLC	California	Orange	May 07	9	1158, 1198, 1447, 2119, 2126, 2442, 2523, 2526, 2583
Jo-Ann Stores, LLC	California	Placer	May 07	1	2082
Jo-Ann Stores, LLC	California	Riverside	May 07	5	1440, 1920, 2142, 2422, 2527
Jo-Ann Stores, LLC	California	Sacramento	May 07	4	1568, 2033, 2203, 2542
Jo-Ann Stores, LLC	California	San Bernadino	May 07	5	1963, 2096, 2270, 2339, 2529

Jo-Ann Stores, LLC	California	San Diego	May 07	6	1011, 1464, 1843, 1845, 1886, 2559
Jo-Ann Stores, LLC	California	San Joaquin	May 07	2	1877, 2474
Jo-Ann Stores, LLC	California	San Mateo	May 07	3	730, 871, 2533
Jo-Ann Stores, LLC	California	Santa Barbara	May 07	1	2200
Jo-Ann Stores, LLC	California	Santa Clara	May 07	3	1787, 1878, 605
Jo-Ann Stores, LLC	California	Shasta	May 07	1	2353
Jo-Ann Stores, LLC	California	Solano	May 07	1	850
Jo-Ann Stores, LLC	California	Sonoma	May 07	2	154, 1763
Jo-Ann Stores, LLC	California	Stanislaus	May 07	2	1782, 2420
Jo-Ann Stores, LLC	California	Sutter	May 07	1	2462
Jo-Ann Stores, LLC	California	Tulare	May 07	3	2473, 7043, 7125
Jo-Ann Stores, LLC	California	Tuolumne	May 07	1	2202
Jo-Ann Stores, LLC	California	Ventura	May 07	3	1223, 1809, 1818
Jo-Ann Stores, LLC	California	Yolo	May 07	1	1771
Jo-Ann Stores, LLC	Colorado	Adams	April 15	2	1858, 2390
Jo-Ann Stores, LLC	Colorado	Arapahoe	April 15	3	1672, 2055, 2071

Jo-Ann Stores, LLC	Colorado	Boulder	April 15	1	1674
Jo-Ann Stores, LLC	Colorado	Denver	April 15	2	1095, 2179
Jo-Ann Stores, LLC	Colorado	El Paso	April 15	1	2062
Jo-Ann Stores, LLC	Colorado	Jefferson	April 15	1	2234
Jo-Ann Stores, LLC	Colorado	Larimer	April 15	2	2124, 2228
Jo-Ann Stores, LLC	Colorado	Mesa	April 15	1	2238
Jo-Ann Stores, LLC	Colorado	Montrose	April 15	1	2368
Jo-Ann Stores, LLC	Colorado	Pueblo	April 15	1	2013
Jo-Ann Stores, LLC	Connecticut	Brookfield	October 31	1	2182
Jo-Ann Stores, LLC	Connecticut	Clinton	October 31	1	701
Jo-Ann Stores, LLC	Connecticut	Enfield	October 31	1	2266
Jo-Ann Stores, LLC	Connecticut	Hamden	October 31	1	976
Jo-Ann Stores, LLC	Connecticut	Manchester	October 31	1	1924
Jo-Ann Stores, LLC	Connecticut	Milford	October 31	1	2123
Jo-Ann Stores, LLC	Connecticut	Newington	October 31	1	1942
Jo-Ann Stores, LLC	Connecticut	Norwich	October 31	1	1607
Jo-Ann Stores, LLC	Connecticut	Southington	October 31	1	2411



Jo-Ann Stores, LLC	Connecticut	Torrington	October 31	1	2367
Jo-Ann Stores, LLC	Florida	Alachua	March 31	1	2391
Jo-Ann Stores, LLC	Florida	Bay	March 31	1	2298
Jo-Ann Stores, LLC	Florida	Brevard	March 31	1	2118
Jo-Ann Stores, LLC	Florida	Broward	March 31	5	1023, 1044, 1596, 2144, 2167
Jo-Ann Stores, LLC	Florida	Charlotte	March 31	1	1484
Jo-Ann Stores, LLC	Florida	Collier	March 31	1	2077
Jo-Ann Stores, LLC	Florida	Duval	March 31	2	1925, 2039
Jo-Ann Stores, LLC	Florida	Escambia	March 31	1	2109
Jo-Ann Stores, LLC	Florida	Hernando	March 31	1	333
Jo-Ann Stores, LLC	Florida	Hillsborough	March 31	3	1861, 1958, 1959
Jo-Ann Stores, LLC	Florida	Indian River	March 31	1	2279
Jo-Ann Stores, LLC	Florida	Lake	March 31	2	1598, 772
Jo-Ann Stores, LLC	Florida	Lee	March 31	3	173, 1922, 2537
Jo-Ann Stores, LLC	Florida	Leon	March 31	1	736
Jo-Ann Stores, LLC	Florida	Manatee	March 31	1	2282

Jo-Ann Stores, LLC	Florida	Marion	March 31	1	1244
Jo-Ann Stores, LLC	Florida	Martin	March 31	1	2164
Jo-Ann Stores, LLC	Florida	Miami-Dade	March 31	3	135, 583, 968
Jo-Ann Stores, LLC	Florida	Nassau	March 31	1	2335
Jo-Ann Stores, LLC	Florida	Okaloosa	March 31	2	816, 2580
Jo-Ann Stores, LLC	Florida	Orange	March 31	3	1908, 2032, 2139
Jo-Ann Stores, LLC	Florida	Osceola	March 31	1	2058
Jo-Ann Stores, LLC	Florida	Palm Beach	March 31	3	1452, 1862, 2435
Jo-Ann Stores, LLC	Florida	Pasco	March 31	1	1333
Jo-Ann Stores, LLC	Florida	Pinellas	March 31	2	2025, 2031
Jo-Ann Stores, LLC	Florida	Polk	March 31	2	312, 902
Jo-Ann Stores, LLC	Florida	Sarasota	March 31	2	1107, 998
Jo-Ann Stores, LLC	Florida	Seminole	March 31	2	1915, 2131
Jo-Ann Stores, LLC	Florida	Volusia	March 31	1	1595
Jo-Ann Stores, LLC	Georgia	Athens-Clarke	March 31	1	2534
Jo-Ann Stores, LLC	Georgia	Chatham	March 31	1	1021
Jo-Ann Stores, LLC	Georgia	Cobb	March 31	1	2547

Jo-Ann Stores, LLC	Georgia	Coweta	March 31	1	2364
Jo-Ann Stores, LLC	Georgia	Dekalb	March 31	1	2412
Jo-Ann Stores, LLC	Georgia	Dougherty	March 31	1	2337
Jo-Ann Stores, LLC	Georgia	Douglas	March 31	1	1549
Jo-Ann Stores, LLC	Georgia	Fayette	March 31	1	2016
Jo-Ann Stores, LLC	Georgia	Forsyth	March 31	1	2414
Jo-Ann Stores, LLC	Georgia	Fulton	March 31	1	1960
Jo-Ann Stores, LLC	Georgia	Glynn	March 31	1	2247
Jo-Ann Stores, LLC	Georgia	Gwinnett	March 31	2	1921, 2005
Jo-Ann Stores, LLC	Georgia	Hall	March 31	1	2239
Jo-Ann Stores, LLC	Georgia	Houston	March 31	1	2490
Jo-Ann Stores, LLC	Georgia	Macon-bibb	March 31	1	1891
Jo-Ann Stores, LLC	Georgia	Muscogee	March 31	1	1583
Jo-Ann Stores, LLC	Georgia	Richmond	March 31	1	2143
Jo-Ann Stores, LLC	Georgia	Rockdale	March 31	1	2359
Jo-Ann Stores, LLC	Georgia	Tift	March 31	1	2400
Jo-Ann Stores, LLC	Idaho	Ada	March 15	2	796, 2162

Jo-Ann Stores, LLC	Idaho	Bannock	March 15	1	2183
Jo-Ann Stores, LLC	Idaho	Bonneville	March 15	1	2192
Jo-Ann Stores, LLC	Idaho	Canyon	March 15	1	1683
Jo-Ann Stores, LLC	Idaho	Kootenai	March 15	1	2326
Jo-Ann Stores, LLC	Idaho	Latah	March 15	1	2469
Jo-Ann Stores, LLC	Idaho	Twin Falls	March 15	1	1692
Jo-Ann Stores, LLC	Indiana	Allen	May 15	1	2108
Jo-Ann Stores, LLC	Indiana	Bartholomew	May 15	1	2503
Jo-Ann Stores, LLC	Indiana	Clark	May 15	1	2569
Jo-Ann Stores, LLC	Indiana	Delaware	May 15	1	525
Jo-Ann Stores, LLC	Indiana	Dubois	May 15	1	2515
Jo-Ann Stores, LLC	Indiana	Elkhart	May 15	1	2532
Jo-Ann Stores, LLC	Indiana	Grant	May 15	1	328
Jo-Ann Stores, LLC	Indiana	Hendricks	May 15	1	1966
Jo-Ann Stores, LLC	Indiana	Howard	May 15	1	1863
Jo-Ann Stores, LLC	Indiana	Johnson	May 15	1	2030
Jo-Ann Stores, LLC	Indiana	Knox	May 15	1	899

Jo-Ann Stores, LLC	Indiana	La Porte	May 15	1	566
Jo-Ann Stores, LLC	Indiana	Lake	May 15	2	2068, 2373
Jo-Ann Stores, LLC	Indiana	Lawrence	May 15	1	2439
Jo-Ann Stores, LLC	Indiana	Marion	May 15	3	1910, 2229, 2312
Jo-Ann Stores, LLC	Indiana	Marshall	May 15	1	889
Jo-Ann Stores, LLC	Indiana	Monroe	May 15	1	607
Jo-Ann Stores, LLC	Indiana	St. Joseph	May 15	2	2424, 665
Jo-Ann Stores, LLC	Indiana	Steuben	May 15	1	995
Jo-Ann Stores, LLC	Indiana	Tippecanoe	May 15	1	1149
Jo-Ann Stores, LLC	Indiana	Vanderburgh	May 15	1	2128
Jo-Ann Stores, LLC	Indiana	Vigo	May 15	1	2165
Jo-Ann Stores, LLC	Indiana	Wayne	May 15	1	573
Jo-Ann Stores, LLC	Kansas	Douglas	March 15	1	2481
Jo-Ann Stores, LLC	Kansas	Johnson	March 15	2	1926, 2070
Jo-Ann Stores, LLC	Kansas	Saline	March 15	2	1046, 2344
Jo-Ann Stores, LLC	Kansas	Sedgwick	March 15	2	2193, 2460
Jo-Ann Stores, LLC	Kansas	Shawnee	March 15	1	2434

Jo-Ann Stores, LLC	Kentucky	Barren	May 15	1	2419
Jo-Ann Stores, LLC	Kentucky	Boone	May 15	1	2261
Jo-Ann Stores, LLC	Kentucky	Boyd	May 15	1	2392
Jo-Ann Stores, LLC	Kentucky	Daviess	May 15	1	2233
Jo-Ann Stores, LLC	Kentucky	Fayette	May 15	1	2538
Jo-Ann Stores, LLC	Kentucky	Franklin	May 15	1	1072
Jo-Ann Stores, LLC	Kentucky	Hardin	May 15	1	2489
Jo-Ann Stores, LLC	Kentucky	Jefferson	May 15	2	2145, 2323
Jo-Ann Stores, LLC	Kentucky	Knox	May 15	1	2343
Jo-Ann Stores, LLC	Kentucky	Taylor	May 15	1	2360
Jo-Ann Stores, LLC	Louisiana	Jefferson	March 11	2	2508 & 2544
Jo-Ann Stores, LLC	Louisiana	Caddo	March 31	1	2504
Jo-Ann Stores, LLC	Louisiana	Lafayette	March 31	1	2256
Jo-Ann Stores, LLC	Louisiana	E Baton Rouge	March 31	1	2269
Jo-Ann Stores, LLC	Louisiana	Rapides	March 31	1	2486
Jo-Ann Stores, LLC	Louisiana	St. Tammany	March 31	1	2363
Jo-Ann Stores, LLC	Maine	Auburn	April 15	1	875

Jo-Ann Stores, LLC	Maine	Bangor	April 15	1	873
Jo-Ann Stores, LLC	Maine	Portland	April 15	1	429
Jo-Ann Stores, LLC	Maine	Topsham	April 15	1	329
Jo-Ann Stores, LLC	Maine	Waterville	April 15	1	410
Jo-Ann Stores, LLC	Maryland	Various	April 15	18	Various
Jo-Ann Stores, LLC	Massachusetts	N/A	February 28	1	N/A
Jo-Ann Stores, LLC	Massachusetts	Barnstable	February 28	1	814
Jo-Ann Stores, LLC	Massachusetts	Billerica	February 28	1	858
Jo-Ann Stores, LLC	Massachusetts	Brockton	February 28	1	2288
Jo-Ann Stores, LLC	Massachusetts	Burlington	February 28	1	777
Jo-Ann Stores, LLC	Massachusetts	Dartmouth	February 28	1	177
Jo-Ann Stores, LLC	Massachusetts	Hadley	February 28	1	1609
Jo-Ann Stores, LLC	Massachusetts	Hanover	February 28	1	403
Jo-Ann Stores, LLC	Massachusetts	Holyoke	February 28	1	677
Jo-Ann Stores, LLC	Massachusetts	Leominster	February 28	1	1879
Jo-Ann Stores, LLC	Massachusetts	Ludlow	February 28	1	826
Jo-Ann Stores, LLC	Massachusetts	Methuen	February 28	1	1610

Jo-Ann Stores, LLC	Massachusetts	Middleton	February 28	1	107
Jo-Ann Stores, LLC	Massachusetts	Milford	February 28	1	418
Jo-Ann Stores, LLC	Massachusetts	Natick	February 28	1	408
Jo-Ann Stores, LLC	Massachusetts	North Attleborough	February 28	1	2129
Jo-Ann Stores, LLC	Massachusetts	Pittsfield	February 28	1	292
Jo-Ann Stores, LLC	Massachusetts	Raynham	February 28	1	477
Jo-Ann Stores, LLC	Massachusetts	Saugus	February 28	1	2161
Jo-Ann Stores, LLC	Massachusetts	Seekonk	February 28	1	2565
Jo-Ann Stores, LLC	Massachusetts	Shrewsbury	February 28	1	1611
Jo-Ann Stores, LLC	Massachusetts	Walpole	February 28	1	2403
Jo-Ann Stores, LLC	Massachusetts	Westford	February 28	1	472
Jo-Ann Stores, LLC	Michigan	Allen Park	January 31	1	2104
Jo-Ann Stores, LLC	Michigan	Alpena Township	January 31	1	348
Jo-Ann Stores, LLC	Michigan	Alpine	January 31	1	2274
Jo-Ann Stores, LLC	Michigan	Auburn Hills	January 31	1	1962
Jo-Ann Stores, LLC	Michigan	Battle Creek	January 31	1	2377



Jo-Ann Stores, LLC	Michigan	Bear Creek	January 31	1	1594
Jo-Ann Stores, LLC	Michigan	Benton Township	January 31	1	2555
Jo-Ann Stores, LLC	Michigan	Big Rapids	January 31	1	2521
Jo-Ann Stores, LLC	Michigan	Bloomfield	January 31	1	733
Jo-Ann Stores, LLC	Michigan	Brighton City	January 31	1	2003
Jo-Ann Stores, LLC	Michigan	Burton	January 31	1	1590
Jo-Ann Stores, LLC	Michigan	Canton	January 31	1	539
Jo-Ann Stores, LLC	Michigan	Chesterfield	January 31	1	2407
Jo-Ann Stores, LLC	Michigan	Flint Township	January 31	1	2017
Jo-Ann Stores, LLC	Michigan	Ft. Gratiot	January 31	1	351
Jo-Ann Stores, LLC	Michigan	Grand Rapids City	January 31	1	2163
Jo-Ann Stores, LLC	Michigan	Grandville	January 31	1	2378
Jo-Ann Stores, LLC	Michigan	Gross Pointe Farms	January 31	1	306
Jo-Ann Stores, LLC	Michigan	Hampton Township	January 31	1	492
Jo-Ann Stores, LLC	Michigan	Holland Twp-Ottawa	January 31	1	305
Jo-Ann Stores, LLC	Michigan	Jackson	January 31	1	2122

Jo-Ann Stores, LLC	Michigan	Kochville	January 31	1	1901
Jo-Ann Stores, LLC	Michigan	Lansing	January 31	1	2022
Jo-Ann Stores, LLC	Michigan	Lansing Ctr Township	January 31	1	2332
Jo-Ann Stores, LLC	Michigan	Lapeer	January 31	1	753
Jo-Ann Stores, LLC	Michigan	Livonia	January 31	1	2405
Jo-Ann Stores, LLC	Michigan	Madison Chr Township	January 31	1	279
Jo-Ann Stores, LLC	Michigan	Madison Heights	January 31	1	690
Jo-Ann Stores, LLC	Michigan	Midland City	January 31	1	294
Jo-Ann Stores, LLC	Michigan	Norton Shores	January 31	1	2116
Jo-Ann Stores, LLC	Michigan	Novi	January 31	1	1933
Jo-Ann Stores, LLC	Michigan	Owosso	January 31	1	426
Jo-Ann Stores, LLC	Michigan	Pittsfield	January 31	1	176, 2004
Jo-Ann Stores, LLC	Michigan	Portage	January 31	1	498
Jo-Ann Stores, LLC	Michigan	Rochester Hills	January 31	1	2061
Jo-Ann Stores, LLC	Michigan	Roseville	January 31	1	1940
Jo-Ann Stores, LLC	Michigan	Sault St Marie	January 31	1	2336
Jo-Ann Stores, LLC	Michigan	Shelby Twn-Macomb	January 31	1	1927

Jo-Ann Stores, LLC	Michigan	Taylor	January 31	1	1948
Jo-Ann Stores, LLC	Michigan	Traverse	January 31	1	414
Jo-Ann Stores, LLC	Michigan	Union-Isabella	January 31	1	1869
Jo-Ann Stores, LLC	Michigan	White Lake	January 31	1	2277
Jo-Ann Stores, LLC	Mississippi	Desoto	March 31	1	1874
Jo-Ann Stores, LLC	Mississippi	Forrest	March 31	1	2491
Jo-Ann Stores, LLC	Mississippi	Harrison	March 31	1	2495
Jo-Ann Stores, LLC	Mississippi	Hinds	March 31	1	2268
Jo-Ann Stores, LLC	Mississippi	Lauderdale	March 31	1	1871
Jo-Ann Stores, LLC	Mississippi	Lee	March 31	1	2225
Jo-Ann Stores, LLC	Missouri	Boone	February 28	1	2289
Jo-Ann Stores, LLC	Missouri	Buchanan	February 28	1	1495
Jo-Ann Stores, LLC	Missouri	Cass	February 28	1	2257
Jo-Ann Stores, LLC	Missouri	Cole	February 28	1	1577
Jo-Ann Stores, LLC	Missouri	Franklin	February 28	1	2361
Jo-Ann Stores, LLC	Missouri	Greene	February 28	1	1649
Jo-Ann Stores, LLC	Missouri	Jackson	February 28	1	1918

Jo-Ann Stores, LLC	Missouri	Jasper	February 28	1	2273
Jo-Ann Stores, LLC	Missouri	Jefferson	February 28	1	2294
Jo-Ann Stores, LLC	Missouri	Miller	February 28	1	2214
Jo-Ann Stores, LLC	Missouri	Platte	February 28	1	2091
Jo-Ann Stores, LLC	Missouri	St Charles	February 28	1	2178
Jo-Ann Stores, LLC	Missouri	St Louis County	February 28	3	2153, 2219 & 2310
Jo-Ann Stores, LLC	Montana	Butte-Silver Bow	February 28	1	856
Jo-Ann Stores, LLC	Montana	Cascade	February 28	1	163
Jo-Ann Stores, LLC	Montana	Flathead	February 28	1	1697
Jo-Ann Stores, LLC	Montana	Gallatin	February 28	1	1695
Jo-Ann Stores, LLC	Montana	Lewis & Clark	February 28	1	1696
Jo-Ann Stores, LLC	Montana	Missoula	February 28	1	791
Jo-Ann Stores, LLC	Montana	Yellowstone	February 28	1	2315
Jo-Ann Stores, LLC	Nebraska	Douglas	April 30	1	2175
Jo-Ann Stores, LLC	Nebraska	Hall	April 30	1	2244
Jo-Ann Stores, LLC	Nebraska	Lancaster	April 30	1	2371
Jo-Ann Stores, LLC	Nebraska	Sarpy	April 30	1	2456

Jo-Ann Stores, LLC	Nevada	Carson	July 31	1	1769
Jo-Ann Stores, LLC	Nevada	Washoe	July 31	1	1774
Jo-Ann Stores, LLC	Nevada	Clark	July 31	2	1903, 2015
Jo-Ann Stores, LLC	Nevada	Elko	July 31	1	2204
Jo-Ann Stores, LLC	New Mexico	Bernalillo	February 28	2	1524, 1669
Jo-Ann Stores, LLC	New Mexico	Dona Ana	February 28	1	1309
Jo-Ann Stores, LLC	New Mexico	San Juan	February 28	1	2576
Jo-Ann Stores, LLC	New Mexico	Santa Fe	February 28	1	1668
Jo-Ann Stores, LLC	North Carolina	Buncombe	January 31	1	2284
Jo-Ann Stores, LLC	North Carolina	Burke	January 31	1	2318
Jo-Ann Stores, LLC	North Carolina	Catawba	January 31	1	2480
Jo-Ann Stores, LLC	North Carolina	Cumberland	January 31	1	1098
Jo-Ann Stores, LLC	North Carolina	Durham	January 31	1	1078
WeaveUp, Inc.	North Carolina	Durham	January 31	1	WeaveUp
Jo-Ann Stores, LLC	North Carolina	Forsyth	January 31	1	2562
Jo-Ann Stores, LLC	North Carolina	Guilford	January 31	1	1511
Jo-Ann Stores, LLC	North Carolina	Henderson	January 31	1	2352

Jo-Ann Stores, LLC	North Carolina	Iredell	January 31	1	2205
Jo-Ann Stores, LLC	North Carolina	Mecklenburg	January 31	1	2248
Jo-Ann Stores, LLC	North Carolina	Nash	January 31	1	2253
Jo-Ann Stores, LLC	North Carolina	New Hanover	January 31	1	1471
Jo-Ann Stores, LLC	North Carolina	Union-Isabella	January 31	1	2426
Jo-Ann Stores, LLC	North Carolina	Wake	January 31	1	1074, 1478
Jo-Ann Stores, LLC	North Carolina	Wayne	January 31	1	2252
Jo-Ann Stores, LLC	Oklahoma	Cleveland	March 15	1	2548
Jo-Ann Stores, LLC	Oklahoma	Tulsa	March 15	1	2557
Jo-Ann Stores, LLC	Oklahoma	Pottawatomie	March 15	1	2358
Jo-Ann Stores, LLC	Oklahoma	Comanche	March 15	1	2393
Jo-Ann Stores, LLC	Oklahoma	Payne	March 15	1	2291
Jo-Ann Stores, LLC	Oklahoma	Oklahoma	March 15	1	2267
Jo-Ann Stores, LLC	Oregon	Benton	March 15	1	2216
Jo-Ann Stores, LLC	Oregon	Clackamas	March 15	2	1742, 2554
Jo-Ann Stores, LLC	Oregon	Clatsop	March 15	1	2232
Jo-Ann Stores, LLC	Oregon	Coos	March 15	1	1731

Jo-Ann Stores, LLC	Oregon	Deschutes	March 15	2	2168, 2397
Jo-Ann Stores, LLC	Oregon	Douglas	March 15	1	2461
Jo-Ann Stores, LLC	Oregon	Jackson	March 15	1	1739
Jo-Ann Stores, LLC	Oregon	Josephine	March 15	1	2311
Jo-Ann Stores, LLC	Oregon	Klamath	March 15	1	2321
Jo-Ann Stores, LLC	Oregon	Lane	March 15	2	2317, 800
Jo-Ann Stores, LLC	Oregon	Lincoln	March 15	1	870
Jo-Ann Stores, LLC	Oregon	Linn	March 15	1	792
Jo-Ann Stores, LLC	Oregon	Malheur	March 15	1	1591
Jo-Ann Stores, LLC	Oregon	Marion	March 15	1	2218
Jo-Ann Stores, LLC	Oregon	Multnomah	March 15	2	1735, 2582
Jo-Ann Stores, LLC	Oregon	Wasco	March 15	1	915
Jo-Ann Stores, LLC	Oregon	Washington	March 15	3	2101, 2120, 2396
Jo-Ann Stores, LLC	Oregon	Yamhill	March 15	1	633
Jo-Ann Stores, LLC	Rhode Island	Warwick	January 31	1	2125
Jo-Ann Stores, LLC	South Carolina	Consolidated	May 31	9	2566, 2492, 2351, 2328, 2201, 2314, 1126, 2172, 2207

Jo-Ann Stores, LLC	Tennessee	Coffee	February 28	1	2402
Jo-Ann Stores, LLC	Tennessee	Davidson	February 28	1	2305
Jo-Ann Stores, LLC	Tennessee	Hamilton	February 28	1	2171
Jo-Ann Stores, LLC	Tennessee	Knox	February 28	2	2313, 2563
Jo-Ann Stores, LLC	Tennessee	Madison	February 28	1	2194
Jo-Ann Stores, LLC	Tennessee	Montgomery	February 28	1	2479
Jo-Ann Stores, LLC	Tennessee	Rutherford	February 28	1	1893
Jo-Ann Stores, LLC	Tennessee	Sevier	February 28	1	2170
Jo-Ann Stores, LLC	Tennessee	Shelby	February 28	1	2536
Jo-Ann Stores, LLC	Tennessee	Sullivan	February 28	1	2500
Jo-Ann Stores, LLC	Tennessee	Washington	February 28	1	2494
Jo-Ann Stores, LLC	Tennessee	Williamson	February 28	1	1905
Jo-Ann Stores, LLC	Tennessee	Wilson	February 28	1	2135
Jo-Ann Stores, LLC	Texas	ALL	February 16	43	Various
Jo-Ann Stores, LLC	Texas	Bexar	March 31	3	2157, 2251, 2485
Jo-Ann Stores, LLC	Texas	Brazos	March 31	1	1268
Jo-Ann Stores, LLC	Texas	Collin	March 31	3	1291, 2027, 2296



Jo-Ann Stores, LLC	Texas	Comal	March 31	1	2387
Jo-Ann Stores, LLC	Texas	Dallas	March 31	3	1227, 1465, 2036
Jo-Ann Stores, LLC	Texas	Denton	March 31	2	2034, 2212
Jo-Ann Stores, LLC	Texas	Ector	March 31	1	2325
Jo-Ann Stores, LLC	Texas	El Paso	March 31	1	2446
Jo-Ann Stores, LLC	Texas	Ellis	March 31	1	2501
Jo-Ann Stores, LLC	Texas	Fort Bend	March 31	1	2206
Jo-Ann Stores, LLC	Texas	Grayson	March 31	1	2308
Jo-Ann Stores, LLC	Texas	Harris	March 31	7	1283, 1402, 1418, 1433, 2152, 2226, 2415
Jo-Ann Stores, LLC	Texas	Hidalgo	March 31	1	2464
Jo-Ann Stores, LLC	Texas	Jefferson	March 31	1	1102
Jo-Ann Stores, LLC	Texas	Lubbock	March 31	1	1488
Jo-Ann Stores, LLC	Texas	Mclennan	March 31	1	2445
Jo-Ann Stores, LLC	Texas	Montgomery	March 31	1	2292
Jo-Ann Stores, LLC	Texas	Nueces	March 31	1	1032
Jo-Ann Stores, LLC	Texas	Randall	March 31	1	1001

Jo-Ann Stores, LLC	Texas	Rockwall	March 31	1	2197
Jo-Ann Stores, LLC	Texas	Smith	March 31	1	2372
Jo-Ann Stores, LLC	Texas	Tarrant	March 31	5	2035, 2083, 2106, 2134, 2265
Jo-Ann Stores, LLC	Texas	Taylor	March 31	1	2482
Jo-Ann Stores, LLC	Texas	Travis	March 31	2	2140, 2346
Jo-Ann Stores, LLC	Texas	Williamson	March 31	1	2155
Jo-Ann Stores, LLC	Utah	Salt Lake	March 20	3	2074, 2121, 2528
Jo-Ann Stores, LLC	Utah	Cache	May 15	1	1752
Jo-Ann Stores, LLC	Utah	Davis	May 15	2	2295, 2334
Jo-Ann Stores, LLC	Utah	Iron	May 15	1	2180
Jo-Ann Stores, LLC	Utah	Tooele	May 15	1	2213
Jo-Ann Stores, LLC	Utah	Uintah	May 15	1	2365
Jo-Ann Stores, LLC	Utah	Utah	May 15	3	1756, 2331, 2379
Jo-Ann Stores, LLC	Utah	Washington	May 15	1	2329
Jo-Ann Stores, LLC	Utah	Weber	May 15	1	2107
Jo-Ann Stores, LLC	Vermont	Exempt	April 20	0	526

Jo-Ann Stores, LLC	Vermont	Berlin	April 20	1	2340
Jo-Ann Stores, LLC	Vermont	Rutland Town	April 20	1	289
Jo-Ann Stores, LLC	Virginia	Colonial Heights	January 31	1	1486
Jo-Ann Stores, LLC	Virginia	Spotsylvania	January 31	1	2159
Jo-Ann Stores, LLC	Virginia	Roanoke City	February 15	1	2185
Jo-Ann Stores, LLC	Virginia	Lynchburg	February 15	1	2309
Jo-Ann Stores, LLC	Virginia	Chesapeake	February 28	1	2507
Jo-Ann Stores, LLC	Virginia	Chesterfield	February 28	1	2141
Jo-Ann Stores, LLC	Virginia	Fauquier	February 28	1	820
Jo-Ann Stores, LLC	Virginia	Frederick	February 28	1	511
Jo-Ann Stores, LLC	Virginia	Hampton	February 28	1	1270
Jo-Ann Stores, LLC	Virginia	Henrico	February 28	1	2222
Jo-Ann Stores, LLC	Virginia	Loudoun	February 28	1	2550
Jo-Ann Stores, LLC	Virginia	Newport News	February 28	1	1094
Jo-Ann Stores, LLC	Virginia	Virginia Beach	February 28	1	2520
Jo-Ann Stores, LLC	Virginia	Prince William	April 15	1	2158
Jo-Ann Stores, LLC	Virginia	Ablemarle	April 30	1	2255

Jo-Ann Stores, LLC	Virginia	Culpepper	April 30	1	2506
Jo-Ann Stores, LLC	Virginia	Fairfax County	April 30	2	102, 1875
Jo-Ann Stores, LLC	Virginia	James City	April 30	1	2209
Jo-Ann Stores, LLC	Virginia	Martinsville	April 30	1	2454
Jo-Ann Stores, LLC	Virginia	Montgomery	April 30	1	2505
Jo-Ann Stores, LLC	Washington	Asotin	April 30	1	810
Jo-Ann Stores, LLC	Washington	Benton	April 30	2	1688, 2577
Jo-Ann Stores, LLC	Washington	Clallam	April 30	1	802
Jo-Ann Stores, LLC	Washington	Clark	April 30	2	2102, 2394
Jo-Ann Stores, LLC	Washington	Cowlitz	April 30	1	1867
Jo-Ann Stores, LLC	Washington	Douglas	April 30	1	1700
Jo-Ann Stores, LLC	Washington	Grant	April 30	1	2443
Jo-Ann Stores, LLC	Washington	King	April 30	7	1711, 1944, 1950, 2067, 354, 793, 805
Jo-Ann Stores, LLC	Washington	Kitsap	April 30	2	2007, 794
Jo-Ann Stores, LLC	Washington	Pierce	April 30	2	2044, 2093
Jo-Ann Stores, LLC	Washington	Skagit	April 30	1	2199

Jo-Ann Stores, LLC	Washington	Snohomish	April 29	3	789, 2081, 2173
Jo-Ann Stores, LLC	Washington	Spokane	April 30	3	1701, 1872, 784
Jo-Ann Stores, LLC	Washington	Thurston	April 30	1	2038
Jo-Ann Stores, LLC	Washington	Walla Walla	April 30	1	1687
Jo-Ann Stores, LLC	Washington	Whatcom	April 30	1	1725
Jo-Ann Stores, LLC	Washington	Yakima	April 30	1	783
Jo-Ann Stores, LLC	West Virginia	Harrison	August 30	1	463
Jo-Ann Stores, LLC	West Virginia	Kanawha	August 30	1	569
Jo-Ann Stores, LLC	West Virginia	Raleigh	August 30	1	2450
Jo-Ann Stores, LLC	West Virginia	Wood	August 30	1	363
Jo-Ann Stores, LLC	Wyoming	Campbell	February 28	1	2320
Jo-Ann Stores, LLC	Wyoming	Laramie	February 28	1	2223
Jo-Ann Stores, LLC	Wyoming	Sweetwater	February 28	1	2366

## Exhibit D

### Initial List of Information Required

#### Federal, State, and Local Income Tax:

1. Copies of federal and state tax returns for the most recent filing period.

2. Tax calculation workpapers for the most recent filing period.
3. Final trial balances by legal entity for tax year 2023.
4. Prior year state and local apportionment workpapers.
5. Prior year state modification supporting workpapers.
6. Prior year state NOL and/or 163(j) carryforward workpapers by entity by state.
7. State and local income/franchise tax payments by entity by state for tax year 2023.
8. Additional information requests will be made upon review of documents received.

Sales and Use Tax:

1. Copies of sales and use tax returns for the most recent filing period.
2. Electronic copy of Client's sales and use tax calendar for returns currently prepared by Client.
3. Electronic copies of source information used for preparation of returns for a recent period.

Property Tax:

- 1) Property tax return forms and any tax jurisdiction notices received to date for the upcoming filings
- 2) List of locations noting whether the property is owned, leased and type of property, office, retail, warehouse, etc. and corresponding complete addresses (Street, City, State, Zip Code and County)
  - a) Date Client began business at each location
- 3) Fixed asset report and/or other information showing detailed asset descriptions and dates placed in service as of the lien date (e.g., January 1, 2019). Fixed asset report should tie to the trial balance and/or location and/or legal entity that rolls up to the Consolidated Balance Sheet – please provide in an excel format
- 4) Fixed asset roll-forward schedule, noting beginning of year balance, end of year balance, asset additions and disposals and assets transferred in and out of the location
- 5) Construction work-in-process ("CWIP") report showing detailed description of costs
  - a) If Client uses CWIP as a holding account, please identify which costs are not located at the facility
- 6) Balance of supplies and inventory and supporting detail
  - a) Inventory held for sale

- b) Inventory held as “spares”
  - c) Noting date placed in service, original cost and current value which reconciles to trial balance and location or the address where the inventory is held
- 7) Copy of any abatements in place for any respective locations
- 8) Reporting of off-site assets and the address for which they are located
  - a) Tooling
  - b) Vehicles
  - c) Inventory
  - d) Assets leased to others
- 9) List of property on site but belonging to others. Please note the type, lessor’s name and mailing address and whether the tax obligation belongs with the lessor or the lessee. Please provide the Year of Acquisition, Year of Manufacturer, Description and Lease or Identification Number and Cost to Purchase New and/or Annual Rent, where appropriate noting the type of property as follows:
  - a) Leased equipment
  - b) Lease purchase option equipment
  - c) Capitalized lease equipment
  - d) Vending equipment
  - e) Other businesses
  - f) Government owned property
- 10) Total number of tax bills processed each calendar year
- 11) Copy of the Property Tax Calendar

**Exhibit E****Scope of Services**

The following chart outlines the ongoing tax activities anticipated in the corporate compliance process and the allocation of respective activities to be performed by Deloitte and Client.

<b>Tax department processes and activities</b>	<b>Project scope</b>	
	<b>Deloitte Tax</b>	<b>Client</b>
<b>Federal income tax reporting</b>		
Supply written summary of domestic entity restructuring and/or acquisition transactions during the year along with associated tax return reporting requirements		✓
Calculate extension payments		✓
Calculate estimated tax payments		✓
Prepare estimate and extension forms as needed	✓	
Create or Rollover data collection package	✓	
Provide trial balances in electronic format which reconcile to the worldwide financial statements and are sufficient to support the Form M-3 including reconciled topsides		✓
Download trial balances into tax software	✓	
Reconcile to financial statements		✓
Prepare book return	✓	
Prepare elimination company adjustments		✓
Sign off on book return		✓
Complete domestic entity data collection package		✓
Review domestic entity data collection package	✓	



Tax department processes and activities	Project scope	
	Deloitte Tax	Client
Provide additional requested information as necessary		✓
Import domestic entity book to tax differences into tax software from data collection workpapers	✓	
Prepare tax depreciation and tax gain/loss calculations to include in the return for federal, E&P, and State (Updated Quarterly), including cumulative book-tax basis differences for deferred tax reporting purposes	✓	
Review and analyze depreciation information		✓
Prepare worldwide income reconciliation for Form M-3		✓
Prepare separate company domestic entity tax returns	✓	
Prepare domestic elections, statements, and disclosures as identified by JOANN	✓	
Prepare federal tax credit calculations		✓
Prepare Schedule M adjustments with exception of depreciation		✓
Review Schedule M adjustments	✓	
Identify and provide information regarding “reportable transactions” and tax shelter documentation as required		✓
Provide information regarding “uncertain tax positions” as required to complete UTP form		✓
Complete Schedule UTP Form	✓	
Prepare consolidated Form 1120 federal income tax return and sign as preparer	✓	
Prepare returns and attachments for electronic filings	✓	
Process tax returns	✓	
Provide approval to e-file		✓
E-file federal income tax returns, as required	✓	

Tax department processes and activities	Project scope	
	Deloitte Tax	Client
<b>State and local income tax reporting</b>		
Calculate state extension payments		✓
Prepare state extension vouchers	✓	
Calculate state income and franchise estimated tax payments and prepare vouchers	✓	
Provide property, payroll, and sales apportionment information through data collection package		✓
Compile and analyze state apportionment information	✓	
Reconcile state apportionment to book return amounts	✓	
Import state apportionment information into tax software from data collection workpapers	✓	
Assist in identifying and determining tax return position issues and communicate issues to JOANN	✓	
Agree state apportionment detail to federal income tax return	✓	
Calculate state modifications	✓	
Calculate state tax credits		✓
Prepare elections, statements, and disclosures as required	✓	
Identify state reportable transactions and provide information to Deloitte		✓
Prepare state income and franchise tax returns and sign as preparer	✓	
Prepare city income tax returns and sign as preparer	✓	
Process tax returns	✓	
Provide approval to e-file		✓
E-file state income tax returns, as required	✓	

Tax department processes and activities	Project scope	
	Deloitte Tax	Client
<b>Direct compliance - general</b>		
Maintain tax calendar	✓	✓
Prepare check and EFT requests for all tax payments		✓
Mail estimated payment and extension vouchers		✓
Mail state and city tax returns		✓
<b>Sales and use tax reporting</b>		
Prepare/ maintain a monthly calendar for registered filings	✓	
Provide defined deadlines for compliance activities, encompassing data submission and draft workpaper provision; identify suggested changes to improve processes	✓	
Extract and provide necessary information from accounting/ tax systems to prepare the sales and use tax returns by the 4th business day of the month	✓	
Provide additional information needed for business license renewals for example payroll and property data		✓
Validate monthly source data, including agreed upon quality checks	✓	
Identify changes to be made to the returns during steady state and track changes	✓	
Prepare returns and reconcile to source data	✓	
Generate a summary schedule of gross tax, discounts, and net tax due to support payment amounts for each return	✓	
Prepare compliance data analytics dashboards showing tax data/payments, trending analyses, carryforwards, and other agreed-upon KPIs	✓	
Prepare/Store electronic copies of all returns prepared on a monthly basis in a secure electronic portal, including workpapers organized by legal entity	✓	

Tax department processes and activities	Project scope	
	Deloitte Tax	Client
Approve draft returns prepared		✓
Upon return approval, electronically transmit returns and related tax payment information to JOANN's third-party provider	✓	
Mail all returns that are not electronically filed, and associated payments due to each state/ local taxing authority		✓
Fund Anybill account		✓
Provide observations and recommendations regarding potential tax compliance matters that are identified during the course of Deloitte services	✓	
Periodically meet to debrief on monthly and longer-term relevant compliance matters	✓	✓
Periodically come to client office to pick up indirect tax mail, including notices	✓	
Scan and upload notices to Deloitte portal, if necessary between physical mail pickup times	✓	
Receive, analyze, and respond at JOANN's direction to state/ local communications and notices associated with the returns prepared under the engagement	✓	
Address tax issues identified (e.g., system issues, data issues, etc.)		✓
Leverage technology to enhance/ streamline the compliance process and address data limitations	✓	
Participate in active oversight role		✓
<b>Business personal property tax reporting</b>		
Periodically come to client office to pick up indirect tax mail, including notices	✓	
Agree on procedures to gather data related to fixed assets, inventory, and other data required to prepare the personal property renditions	✓	✓

Tax department processes and activities	Project scope	
	Deloitte Tax	Client
Provide finalized electronic copy of filing calendar for in-scope filing year	✓	
Review property tax calendar and approve locations where personal property renditions will be prepared and filed		✓
Prepare list of locations where JOANN has assets/locations, but is not currently filing, based on fixed asset listing	✓	
Review list of locations where assets are located, but no personal property rendition has been historically filed, and provide directions to Deloitte on how to proceed		✓
Prepare property tax renditions and workpapers using filing software and post to Intela	✓	
Review, approve, and provide specific written authorization to finalize renditions		✓
Finalize property tax renditions, including JOANN's electronic signature, upon receipt of JOANN's authorization	✓	
E-file personal property renditions as required, upon receipt of JOANN's authorization	✓	
Prepare hard copy of personal property renditions to be submitted to taxing jurisdictions via US Mail, as required	✓	
Compare notice of assessed value to rendition filed. For locations where value exceeds mutually agreed upon threshold bring to JOANN's attention	✓	
Compare tax bills received to assessed value entered into property tax software system or revised value achieved through appeal. Process in the software system and prepare export file for JOANN's review and approval.	✓	
Review payment file provided and authorize Deloitte to upload payment information and pdfs to third-party payment processor, if needed		✓
Upload payment information and pdfs to third-party payment processor, if requested	✓	
Fund amount for tax bills loaded into third-party payment system		✓

Tax department processes and activities	Project scope	
	Deloitte Tax	Client
Provide requested data to taxing jurisdictions for locations selected for audit	✓	
For additional data requested by taxing jurisdiction for personal property audit that Deloitte does not have, provide data to Deloitte and authorize to send to taxing jurisdiction		✓
Prepare property tax estimates as requested by JOANN and provide to JOANN	✓	
Review property tax estimates provided by Deloitte and adjust property tax accruals as needed		✓
Identify market trends and/or potential legislative updates and mutually discuss the potential impact on the property tax workstream	✓	✓